

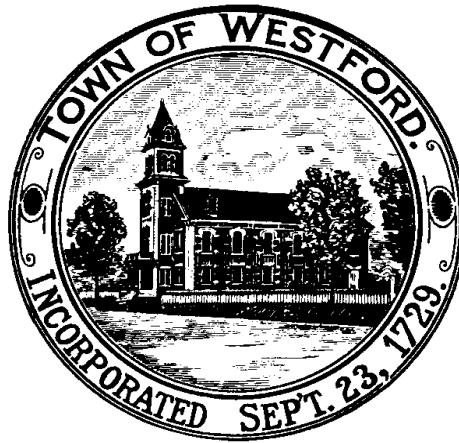
\$108,780,670

Westford Finance Committee

Report and Recommendations

2014 Annual Town Meeting Warrant

**Abbot Elementary School Gym
Saturday, March 22, 2014
10:00 a.m.**



This is your copy. Please bring it to Town Meeting.

Westford FY2015 Finance Committee Report

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Westford FY2015 Finance Committee Report

Town Meeting Information

**SATURDAY, March 22, 2014
10:00 A.M.**

**ABBOT ELEMENTARY SCHOOL GYMNASIUM
25 Depot St.**

Why you should come:

Town Meeting is the legislative branch of Westford's government, and all registered Westford voters may attend, speak and vote at our open Town Meeting. Town Meeting has two primary responsibilities: establishing an annual budget by voting to appropriate money for all Town departments, and voting on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by February 28, 2014 you can, and should, participate in Town Meeting. Renters as well as property owners, if registered to vote, may attend and vote at Town Meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Monday, March 24, 2014, at 7 pm in the Abbot School Gym.

Special arrangements or needs:

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

Seniors:

The Council on Aging offers transportation for seniors. Please call (978) 692-5523 to reserve a spot on the Road Runner to go to Town Meeting.

Lunch:

There will be a break for lunch from 12:30 – 1:15. Sandwiches and salads from Paul's Diner will be available for \$10 in the cafeteria.

Basic Town Meeting Rules:

Free copies of the League of Women Voters of Westford's 18-page "A Guide to Town Meeting in Westford" are available at the Westford Town Clerk's office, Fletcher Library, and the League's web site, www.westford.com/lwv. "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library. Ellen Harde, Town Moderator, has copies for sale for \$25.

Town Election Date Change Notice:

Westford will hold the Town election on May 6, 2014. The voter registration deadline for both elections is April 16, 2014 at 8 p.m.

Finance Committee

Westford's Finance Committee recommends the Town Manager's budget for FY2015 to Annual Town Meeting. As you can read in this report, this year we are proposing a \$102,050,389 operating budget (Article 11). Additional articles bring the total budget to \$108,780,670 as reflected on the cover of this book. This budget funds our Town government – the people and services that protect us, educate our children, plow our roads, maintain our infrastructure, and keep Westford running on a daily basis.

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial considerations taken to develop our Town's budget.

The Finance Committee thanks the Town and School administrations, departments, employees, boards, and committees for their cooperation and assistance during the past year. We would particularly like to thank Westford's Budget Director Dan O'Donnell and Town Manager Jodi Ross for their enormous assistance with this report and the entire budget process. We would also like to thank Tina Landry for her work on the warrant section and Christine Collins for her work on the Debt Service section.

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed for 3-year terms.

In the end, the voters of Westford have the final call on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, March 22, 2014 and let your voice be heard.

Town of Westford Finance Committee (2013-14)

Mark Kost, Chair
Jeanne Drula, Vice-Chair
Bill Taffel, Clerk
Jim Conry
Ellen Doucette
Jerry Koehr
Ingrid Nilsson
Michael Princi
Dennis Wrona

FY2015 TOWN OF WESTFORD BUDGET

Overview

In this difficult economy, Westford has again been successful in crafting a realistic budget that maintains current levels of service, avoids lay-offs, and provides some limited funding for program improvements in the Schools (e.g. special education costs), Police Department (one additional cruiser), Fire Department (protective equipment, vehicle maintenance), Veterans Services, Library (meets MAR requirements), and a few other areas. The following policies were developed by the Board of Selectmen and supported by the Finance Committee:

BOARD OF SELECTMEN FISCAL YEAR 2015 BUDGET POLICY DIRECTION

The Town Manager will prepare the FY15 operating budget and a three year projection of expenses and revenue. The FY15 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual obligations.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY15 revenue and excess free cash, if any, is insufficient for that purpose, then identify options for specific expense reductions and/or new revenue sources to balance expenses with funding.
- Allocate \$1.5M for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5M is recommended for capital expenses in FY15, then the difference should be added to the capital reserve for anticipated future costs related to town facility and road needs. This amount may be reduced if needed to maintain current personnel.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether or not to move forward with the new position or expense.
- In the event that the above conditions are met and there are available funds remain, the Town Manager will meet with department heads and the Superintendent of Schools to identify and prioritize unfilled departmental needs, and make a recommendation to the Board of Selectmen, Finance Committee, and School Committee.

FISCAL YEAR 2015 BUDGET

In developing the FY2015 Budget, the following considerations and guidelines were taken:

- Supporting a "Level Services" budget for FY15, which attempts to maintain the same levels of service to residents as in FY14, taking into account realistic, yet modest, estimates of inflationary increases in some areas, along with efficiencies and cost-savings measures.
- Continued leveraging of cross-departmental resources wherever possible.
- The implementation of a 3-year budget model to enhance the decision making process regarding the affordability of our current service levels.
- Funding set aside in the compensation reserve for both the Town and schools for union negotiations, as most of the Town's labor agreements have not been settled for FY15.

- The increased funding of Other Postemployment Benefits (OPEBs). The Town is recommending increasing its funding from \$100,000 to \$500,000 while the water enterprise liability is recommended to be fully funded with the transfer of \$700,000 into the OPEB Trust from water enterprise retained earnings.
- The establishment of a health insurance stabilization fund, which will allow the Town to reduce its health insurance rate assumption from 12% to 8%.
- Budgeting for a modest level of salary increases; in the previous two fiscal years, employees (both union and non-union) agreed to 0% cost-of-living increases, as well as changes to health insurance benefits that reduced costs to the Town.
- Funding \$1,915,665 in capital appropriations in "Pay-as-You-Go" from free cash, with an additional \$850,000 recommended to be transferred to Capital Stabilization in order to fund known future, but as yet not detailed, requirements related to a Town-wide facility study currently being undertaken, security enhancements in our schools, and design studies for a central fire station.
- Recommending the approval of the MSBA Accelerated Repair Program for the Day & Robinson windows in order to take advantage of possible state funding. The windows are recommended to be funded through the issuance of non-excluded bonds so as not to increase the effective tax rate.
- Assuming a slight increase in state aid (0.84%) according to the Governor's preliminary budget.
- Planning for \$1,000,000 in revenues from new growth in the property tax base.
- Maintaining reserves above minimum recommended levels (5%) for FY15.

As our Town Manager repeatedly emphasizes, it is important to note that when we "level fund" budgets as we have done for the past few years, we are actually reducing budgets, as the departments must absorb increases in fixed or increasing expenses, without an increase in their appropriations. New and existing, but unfunded, state and federal mandates also continue to pressure our local budget.

Based on these efforts the Finance Committee recommends this balanced budget of **\$108,780,670** for FY15.

FY2015 Recommended Budget

Description	Amount	Page
Operating budget	\$102,050,389	49
Capital appropriations	\$3,125,665	44
Other articles (Community Preservation, Supplemental Appropriations, Hwy Ch 90, Perchlorate)	\$1,700,677	
Other amounts to be raised (Snow & Ice, etc.)	\$834,337	
State & county cherry sheet charges (state/county charges for services to Westford) - estimated	\$469,602	
Allowance for abatements	\$600,000	
TOTAL FY2015 BUDGET	\$108,780,670	

OPERATING BUDGET

The Town's operating budget is **\$102,050,389** for FY15. This year's operating budget increases by \$3,615,210, or 3.67%, over the FY14 operating budget.

One of the primary drivers in holding our budget increase over the past two years to a manageable level was the willingness of the majority of the 12 Town unions to settle collective bargaining agreements with 0% cost of living increases (COLA) for FY12 and FY13. The majority of the unions also agreed to forego step increases in an attempt to help the Town control expenses. We appreciate these employees' understanding and willingness to sacrifice their anticipated increases for the future financial stability of our town. In the FY15 budget, we are proposing a modest increase in salaries. As most contracts for FY15 have not been settled at this point, the funding for these contracts are in the town and school's compensation reserve.

Additionally, due to the Town's commitment to annual competitive bidding of health insurance, Westford moved to a new provider (Blue Cross Blue Shield) in FY14. This year BCBS held health insurance premiums at a 1.44% increase for active employees and a *decrease* to the Medicare supplemented plans of 36.55%. With the establishment of the health insurance stabilization fund, the town is proposing to decrease the funding for health insurance from \$10,177,521 in FY14 to \$9,489,940 in FY15.

Our budget is comprised of the personnel and expenses to provide the services enjoyed by our town. 51.0% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.0% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of unclassified expenses (health insurance, pensions, etc) at 14.3%, Enterprise Funds at 7.0%, debt service at 6.8%, and Community Preservation at 0.9% of the budget.

EXPENSES

Westford continues to evaluate options and manage costs related to health insurance, utilities, gasoline, pension costs and other future liabilities, and unfunded government mandates that continue to pressure our tax base. Health insurance has increased 47% over five years, from \$6,455,000 in FY10 to a projected \$9,489,940 in FY15. Middlesex retirement assessments for FY15 are increasing by 6.17%, and have increased by 51.54% as the community works to pay down its unfunded pension liability. The School Department

is faced with a significant mandated special education out-of-district tuition cost increase. The impact of this on the requested appropriation from the Town is an increase of \$217,273 in FY15.

Personnel

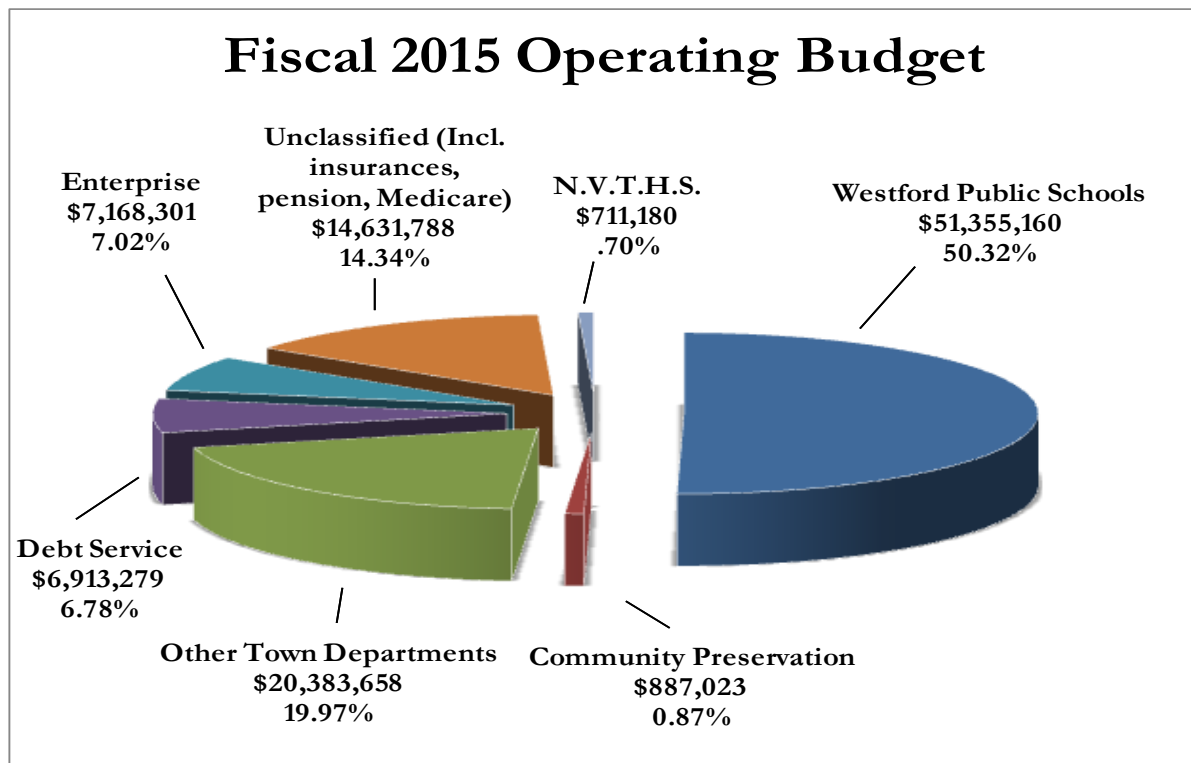
Our largest expense is personnel, comprising about 58.2% of our total budget. The Town employs 994 full-time equivalents/people (FTE). 771 FTEs are employed in our public schools, (679 funded in the General Fund and 92 funded from grants). 223 FTEs are employed in other Town departments, with the largest staffs located the police and fire/ambulance departments. Our responsive Town government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Unlike other communities in the Commonwealth, we are again fortunate this year not to be forced to have lay-offs that would directly impact our services.

Debt Service

Currently Westford holds \$52.4 million in debt obligations, including \$43.0 million in outstanding principal and \$9.4 in interest obligations. This debt funds most of our large capital and infrastructure projects. Most of our debt obligations are excluded (\$48.1 million), meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. \$4.3 million of the debt obligations are in the non-exempt category.

	FY14 Budget	FY15 Recommended	\$ Change from last year	% Change from last year
GENERAL GOVERNMENT	3,861,418	4,373,941	512,523	13.27%
PUBLIC SAFETY	8,338,302	8,521,217	182,915	2.19%
EDUCATION	49,954,868	52,066,340	2,111,472	4.23%
PUBLIC WORKS	4,250,327	4,566,712	316,385	7.44%
HEALTH & HUMAN SERVICES	990,923	1,066,934	76,011	7.67%
CULTURE & RECREATION	1,815,105	1,854,854	39,749	2.19%
DEBT SERVICE	7,390,355	6,913,279	(477,076)	-6.46%
UNCLASSIFIED	14,732,241	14,631,788	(100,453)	-0.68%
COMMUNITY PRESERVATION FUND	889,861	887,023	(2,838)	-0.32%
WATER ENTERPRISE FUND	3,940,614	4,774,205	833,591	21.15%
RECREATION ENTERPRISE FUND	1,217,724	1,262,073	44,349	3.64%
AMBULANCE ENTERPRISE FUND	1,053,441	1,132,023	78,582	7.46%
TOTAL OPERATING BUDGET	98,435,179	102,050,389	3,615,210	3.67%



FIVE YEAR CAUSE OF CHANGE CHART**TOWN OF WESTFORD EXPENSE TREND SUMMARY
FISCAL 2010 ACTUAL TO 2015 BUDGET**

		DOLLARS IN 000'S				Revised	Revised	
		2010	2015	VARIANCE	CAGR	Adjustments	Variance	CAGR
EXPENSES								
General Government		\$3,580	\$4,374	\$794	4.1%	(\$671)	\$123	0.7%
Public Safety		\$7,007	\$8,521	\$1,514	4.0%	(\$410)	\$1,104	3.0%
Westford Public Schools		\$43,489	\$51,355	\$7,866	3.4%		\$7,866	3.4%
Nashoba Tech		\$582	\$711	\$129	4.1%		\$129	4.1%
Public Works		\$4,292	\$4,567	\$275	1.2%		\$275	1.2%
Health & Human Resources		\$760	\$1,067	\$307	7.0%		\$307	7.0%
Culture and Recreation		\$1,681	\$1,855	\$174	2.0%		\$174	2.0%
Debt Service		\$9,713	\$6,913	(\$2,800)	-6.6%		(\$2,800)	-6.6%
General Liability and Employee Benefits		\$9,655	\$14,632	\$4,977	8.7%		\$4,977	8.7%
Total General Fund		\$80,759	\$93,995	\$13,236	3.1%	(\$1,081)	\$12,155	2.8%
Other Impacts to General Fund								
Net Enterprsie Subsidies		\$599	\$481	(\$118)	-4.3%		(\$118)	-4.3%
Other		\$1,723	\$1,904	\$181	2.0%		\$181	2.0%
Total		\$83,081	\$96,380	\$13,299	3.0%	(\$1,081)	\$12,218	2.8%
REVENUES								
Property Taxes (Includes New Growth)		\$55,447	\$67,070	\$11,623	3.9%		\$11,623	3.9%
State Aid		\$19,882	\$20,299	\$417	0.4%		\$417	0.4%
Local Revenue		\$6,467	\$7,618	\$1,151	3.3%		\$1,151	3.3%
Other		\$84	\$47	(\$37)	-11.0%		(\$37)	-11.0%
Free Cash			\$1,346	\$1,346	n/a		\$1,346	n/a
Total		\$81,880	\$96,380	\$14,500	3.3%	\$0	\$14,500	3.3%

The Finance Committee not only looks to the future as it reviews the annual budget cycles and what the Town can continue to provide by way of services given available funds, but also what has taken place in the past regarding trends. To this end, it is important to understand what has transpired over the previous 5 years as this paints an important picture about the Town's finances. From 2010 (actuals)-2015 (budget), expenses are growing at a compound annual growth rate (CAGR) of 3.0% before "adjustments" (items that materially affect comparisons), or 2.8% after "adjustments." Revenues are growing at a CAGR of 3.3%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to the amount of new growth (\$5.48M from FY10 to FY14) that Westford has experienced over the past five years. This results in the Town needing to use less free cash to balance the operating budget.

General Government expense is growing at a rate of 0.7% after adjustments (adjustments are primarily for differences in the finance committee reserve and compensation reserve between the 2 comparison years), signifying efficiencies that these departments have achieved over the 5 years. Public Safety growth of 3.0% (adjustments made for the movement of police cruisers, protective clothing for firefighters, and elimination of a fire safer grant) is primarily a result of increased personnel, partially offset by efficiencies in both Police and Fire. Westford Public Schools and the Nashoba Tech are growing at 3.4% and 4.1%, respectively. Public Works, despite the significant increase in roadway management, is growing at 1.2%. Health and Human Resources is growing at 7.0% primarily due to the increased demand for Veterans Services. The decrease in Debt Service has helped to partially offset the large increase in General Liability and Employee Benefits and other than the schools, represents the largest impact to the Town's expenses. Health care and retirement costs represent the largest impacts to this area. Subsidies to Ambulance and Recreation Enterprises have both decreased.

As for Revenues, the big issue is that State Aid, the second largest source of revenue for our Town, has remained virtually flat over the past 5 years, which puts enormous pressure on managing our expenses. Fortunately, Local Revenue sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have helped somewhat.

We believe that this look back, as well as our looks forward, help everyone better understand and appreciate the financial pressures that our Town faces.

REVENUE AND AVAILABLE FUNDS**FY2015 Projected Revenue**

	FY14 Budgeted Revenue	% of Tot. Rev.	FY15 Projected Revenue	% of Tot. Rev.	% Change from FY2014
Tax Revenue (property tax) – Base	\$63,100,259		\$66,069,528		1.91%
New Growth	1,728,677		1,000,000		-42.15%
Sub-total: Property Tax Levy	64,828,936	62.0%	67,069,528	61.7%	3.46%
State Aid (Governor’s Budget)	20,130,278	19.3%	20,298,722	18.7%	0.84%
Local Revenue	7,470,348	7.1%	7,618,404	7.0%	1.98%
Enterprise Revenue/Free Cash Appropriations (Water, Ambulance & Recreation)	6,455,501	6.2%	6,997,218	6.4%	8.39%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	2,960,492	2.8%	1,715,401	1.6%	-42.06%
Appropriations from Free Cash	769,934	0.7%	3,735,217	3.4%	385.13%
Total FY2014 Revenue	\$102,615,489	98.1%	\$107,434,489	98.8%	2.07%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	1,995,414	1.9%	1,346,180	1.2%	57.74%
Total Outlay	\$104,610,903	100.0%	\$108,780,670	100.0%	3.99%

**Note: The Tax Revenue Base increase of 3.46% is not the effective tax rate increase. The effective tax rate increase is projected to be 1.91% (\$66,069,528/\$64,828,936) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.*

Finding increases in our revenue continues to be a challenge. Property taxes are the primary source of revenue, accounting for approximately 68% of general fund revenue. Our local property tax is limited to an increase of 2.5% annually under the provisions of Proposition 2 ½.

New Growth can add additional tax dollars, but after several years of increased growth, including Cornerstone Square and other projects, the new growth may be leveling off. Given the uncertainty of the timing of this revenue source, the Finance Committee recommends budgeting revenues conservatively.

State Aid is projected to increase according the Governor’s preliminary budget. However, the increase is only expected to be \$148,056 at this point, which equates to a 0.84% increase.

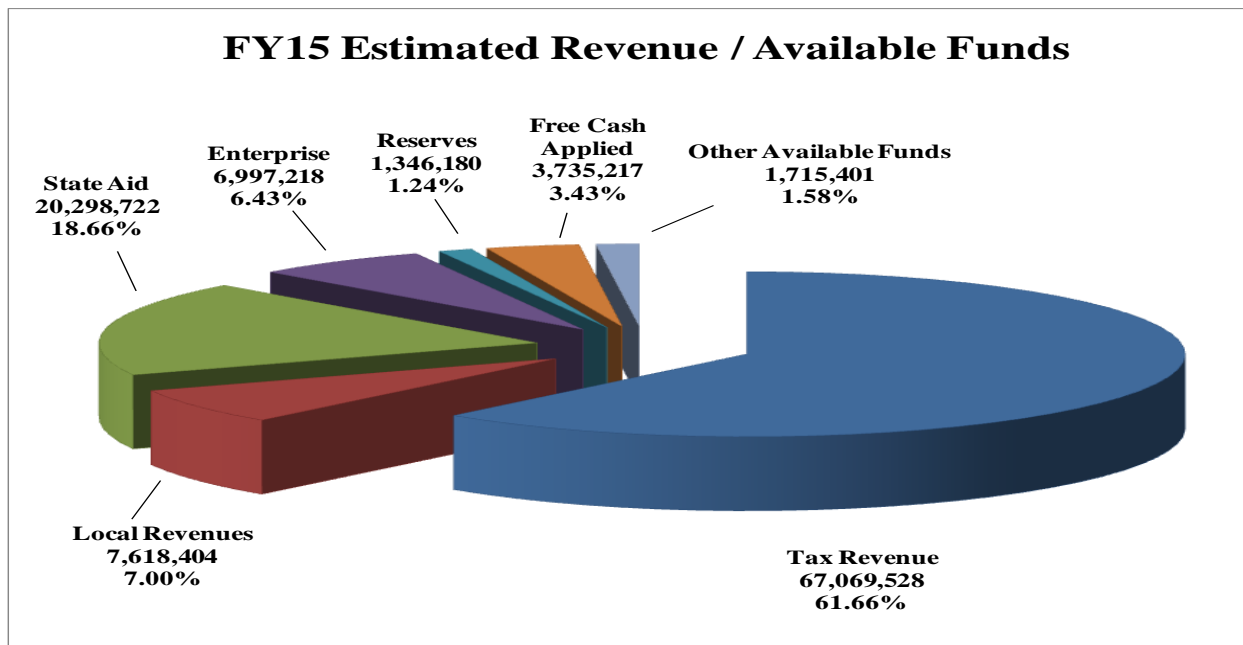
Local Revenues (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 1.98%, due primarily to continued growth in hotels & meals tax revenue.

The enterprise revenue is increasing by 8.39% or \$541,717, due primarily to the water enterprise appropriating \$700,000 in retained earnings to fully fund the OPEB liability. This is one time increase that will decrease significantly in FY16. We are also seeing increased revenue from the Ambulance Enterprise as they strive to become self-supporting. At this time the town is still subsidizing both the Ambulance and Recreation Enterprise Funds.

The amount of available funds used has decreased by 42.06% from FY'14 to FY'15. The primary reason is that the Community Preservation Committee has only recommended \$660,931 for the March 2014 Annual Town Meeting as compared to \$1,381,234 in the previous year.

The appropriation from free cash is increasing by \$2,965,283. The reason for this increase is that the rating agencies (Moody's and Standard & Poor's) have recommended that in order to achieve/maintain a high bond rating, town's should appropriate capital from free cash. In addition, the \$500,000 for the health insurance stabilization is also being appropriated from free cash.

The Town continues to use Free Cash to supplement Revenues. For FY15 Free Cash will specifically be used to pay for capital assets that are not being bonded.



Free Cash Used To Balance Budget

\$1,346,180 of Free Cash is estimated to be needed at the 2014 Fall Special Town Meeting to balance the FY14 budget. Free Cash is our Town's savings. Last year, \$1,995,414 was used to balance the budget. The main reason for this reduction in free cash used is that new growth was higher than expected in FY14, along with the increase of local revenues and state aid.

Through diligent management, we are able to realize some appropriation closeouts at year-end (Closeouts are funds budgeted but not spent by departments). These funds return to free cash, annually replenishing our reserves. Our policy has been to maintain a minimum

of 5% of the operating budget in reserves. General Fund Reserves consist of two items – Free Cash and the Operating Stabilization Fund.

The 5% balance in reserves is a large factor in our positive bond rating (which guides interest rates on debt). Westford continues to be rated Aa3 by Moody's and AA+ by Standard and Poor's. At the time of this printing, we project free cash and stabilization fund reserves to be \$1,177,320 over the 5% minimum recommended reserves to pay for known obligations that are due on July 1, 2014.

Capital Projects & Equipment

Our Town's infrastructure continues to require a significant amount of capital in order to preserve its assets from deteriorating. The Finance Committee advocates deliberate and prioritized capital planning of the funds allocated to this area. The Capital Planning Committee uses the following guidelines: major non-recurring tangible assets or projects which cost more than \$10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are considered capital items (computer and related technology are excluded from this definition).

The Capital Planning Committee evaluates capital requests each year. As it has for the past 5 years, the Committee developed a list of multi-year projects from all departments, which will continue to be updated each year and prioritized to identify projects for funding in a particular year.

This year, the Finance Committee recommends \$1,915,665 in capital spending from free cash for the 23 capital items and projects as described in the first motion of Article 9. The use of free cash to fund capital items was a recommendation made to the finance staff from both Moody's and Standard & Poor's.

Additionally, the Finance Committee recommends \$310,000 of capital for standby generators for the Nutting Road pump station, disinfection equipment for the Nutting Road and Forge Village Rd pump stations, a portion of the Main Street road design, and water building security upgrades. All of these items are to be funded from the Water Enterprise retained earnings.

The second motion is requesting that Town Meeting authorize the Water Commissioners to borrow \$400,000 and \$660,000 respectively in order to make water system improvements on both Graniteville Road and Pleasant Street.

Finally, the Finance Committee recommends appropriating \$850,000 into the capital stabilization fund to be used for future capital needs (bringing the total to \$1,116,612). The town wide building assessment survey will be released in the near future, which is expected to highlight the most critical necessary improvements needed for our most important Town-owned facilities. Other uses will be for the possible design of a future center fire station and school building security upgrades.

Moving forward - FY16 and Beyond

Through the support of town staff and school employees, and significant efforts to improve efficiencies, the town has been successful in offsetting the continuing trends of less state aid to the town and increasing health insurance costs. These trends, along with other inflationary pressures, continue to make balancing our budget difficult. The Finance Committee will continue to work with all resources and explore all available options to enhance our community.

Financial Summary	FY13 Budget	FY14 Budget	FY15 Projected
Operating Budget	94,491,470	98,435,179	102,050,389
Capital Plan	998,500	861,900	1,915,665
Total Other Articles	3,432,929	3,522,239	2,910,677
Total Other Amounts to be Raised	562,642	787,520	834,337
State and City Cherry Sheet Charges	398,158	458,148	469,602
Allow Abate & Exempt (Overlay)	590,881	545,917	600,000
Total Amount to be Raised	100,474,580	104,610,903	108,780,670

Tax Revenue	61,929,284	64,828,936	67,069,528
Local Revenue	7,144,932	7,470,348	7,618,403
State Aid	19,862,504	20,130,278	20,298,722
Free Cash – Offset Tax Rate	1,851,116	1,995,414	
Free Cash – Appropriations From	697,000	769,934	3,735,217
Other Available Funds	3,262,513	2,960,492	1,715,401
Enterprise Revenue	5,727,231	6,455,501	6,997,218
Total Revenue	100,474,580	104,610,903	107,434,489

Free Cash / Available Funds to Balance Budget			1,346,180
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Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY13 Budget	FY14 Budget	FY15 Projected
Free Cash – Beginning Balance	2,094,476	4,150,874	5,053,955
Free Cash Applied	(2,476,115)	(2,643,578)	(5,081,397)
Est. Free Cash Generated	4,532,514	3,546,659	2,500,000
Free Cash – Ending Balance	4,150,875	5,053,955	2,472,557
Stabilization Cash Fund Balance	3,425,713	3,462,713	3,499,713
Total Cash Reserves – Ending Balance	7,576,587	8,516,667	5,972,270
Minimum Recommended Reserves -- 5%	4,464,292	4,656,256	4,794,950
Above (Below) Minimum Recommended Reserves	3,112,296	3,860,411	1,177,320

Department Detail — General Government

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,108,649	2,258,670	2,293,302	34,632	1.53%
Expenses	1,233,077	1,269,916	1,210,726	(59,190)	(4.66%)
Other	96,641	332,832	869,913	537,081	161.37%
Total	3,438,368	3,861,418	4,473,941	512,523	13.27%

General Government includes the following departments;

- Board of Selectmen
- Town Accountant
- Treasurer/Collector
- Technology
- Conservation Commission
- Town Hall Maintenance
- Town Manager
- Budget Director
- Legal Services
- Town Clerk
- Planning Board
- Public Building & Properties Maintenance
- Finance Committee
- Board of Assessors
- Human Resources
- Permitting Department
- Zoning Board of Appeals

Changes

The Proposed FY15 Budget for General Government departments reflects a 13.27% increase over the FY13 Budget, from \$3,861,418 to \$4,373,941 (increase of \$512,523). The proposed increase is the result of the following;

- **Personal Services:** In general personal services grew collectively by 1.53% (\$34,632), based on the contracted Union step and longevity increases and a 2% COLA for non-union employees. The HR staff had changes to the Benefits Coordinator, converting to a full time position and the Administrative Assistant increasing to 25 hours per week. A reduction in hours for the Admin Secretary from 37.5 to 15 resulted in a net reduction in Treasurer/Collector budget. Town Clerk budget grew by 7.92% (\$16,201) based on the need for additional election workers to support the state and general elections in the fall as a combination of a \$1 per hour increase to the rates as well as an increase in hours.

The increase in Assistant Planner represents the position that was added in November 2013 to address the increased activity in that office associated with zoning.

Additional coverage (\$8,879) increased to the Town Hall budget by 23.65% to allow for an evening supervisor to increase security during public meetings. Additional overtime (\$1,250) was allocated to accommodate increased snow removal.

- **Expenses:** Expenses dropped by 4.66% (\$59,190) for FY15. Legal Service increased (\$26,500) to accommodate ongoing litigation, in particular the defense of the Planning Board's decision regarding the asphalt plant. A new line item was added to the Board of Selectmen Budget (\$6,000) to provide for initiatives established in the Selectman's goals such as equipment for pedestrian safety. Technology had a reduction in expenses of (\$86,418) based on a reduction in hardware costs (town computers, servers & storage, and network upgrades) into the town's capital budget.

- **Other:**

- 1) Level-funding of the Finance Committee Reserve Fund at \$191,000 for FY15. In FY13, transfers out of this fund for unanticipated costs/emergencies in Town department budgets totaled \$9,000 as of 12/31/13 (see Finance Committee Reserve Fund Transfers, page 39).

- 2) The Compensation Reserve budget in Human Resources is an estimate for funding salaries for Town collective bargaining agreements not yet negotiated for FY15 (School bargaining units are covered in the School budget). For FY14 at the time of finalizing the budget, none of the 6 contracts are currently settled. This requires a higher reserve. The difference between the FY14 budget and the FY15 budget is \$478,913. In both FY12 and FY13, town employees, union and non-union, received 0% COLA increases, and agreed to changes in health insurance carriers that significantly reduced costs to the Town.

Excluding the two Reserve items in the "Other" category, the General Government budget for FY15 is proposed to decrease by 0.1% (\$24,558) as compared to FY14.

For the five-year period from FY10 (Actual) to FY15 (Proposed Budget), the General Government portion of the budget has increased by 8.9% or \$319,136. The compensation reserve increase from FY10 to FY15 is \$572,421.

Department Detail – Public Safety

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	7,094,265	7,434,274	7,494,019	59,745	0.80%
Expenses	787,186	904,028	1,027,198	123,170	13.62%
Total	7,881,451	8,338,302	8,521,217	182,915	2.19%

The Public Safety section of the budget includes the following departments:

- Police Department
- Fire Department
- Building Department
- Sealer of Weights & Measures
- Emergency Management
- Animal Control
- Tree Warden

Changes

The Recommended FY15 Budget calls for an increase of \$182,915 in the Public Safety budget, a 2.19% increase. \$59,745 of the increase is in Personal Services (Salaries & Wages), and \$123,170 is in Expense line items. Individual departmental increases are as follows.

Police Department

The Police Department budget is recommended to increase from \$4,956,283 in FY'14 to \$5,060,125 in FY'15, or an increase of \$103,842 (+2.10%).

- A recommended increase in Personal Services from \$4,366,558 to \$4,410,121, or an increase of \$43,563 (+1.00%) is primarily due to:
 - \$30,000 increase in the Overtime account due to officer turnover, officers out on injury, dispatcher turnover and training. For dispatchers, it takes a minimum of 300 hours or 7.5 weeks to train and certify a dispatcher. When dispatchers are being trained, double time is sometimes paid to cover shifts.
 - \$6,323 budgeted increase in Uniform Dispatchers account due to reclassification of the positions as negotiated with the union and approved by the Town Manager.
 - \$6,982 increase in salaries of certain positions due to step increases, etc.
- A recommended increase in Expenses from \$589,725 to \$650,004, or an increase of \$60,279 (+10.22%) is primarily due to:
 - \$36,000 increase in Vehicle/Cruisers account for the purchase of four vehicles this year compared to three vehicles last year, and the last few years. Vehicle maintenance costs rise significantly once the vehicle is out of warranty, and purchasing four vehicles/year is the department's desired replacement cycle.
 - \$8,594 increase in Firearm Supplies due to recently changed mandatory firearm qualifications. The number of rounds required for officers to pass qualification was increased by 150% (e.g. shotgun qualification rounds went from 10 to 25).
 - \$8,380 increase in vehicle maintenance due to aging of fleet and lower number of replacement vehicles purchased in last few years.

- \$7,000 to replace non-functioning twelve year old desks. This is the first of two phase project and no expenditures were made in this account in the last few years.

Fire Department

The Fire Department budget is recommended to increase from \$2,968,379 in FY'14 to \$3,025,901 in FY'15, or an increase of \$57,522 (+1.94%).

- A recommended increase of \$8,736 (0.32%) in Personal Services from \$2,726,451 to \$2,735,187 is primarily due to:
 - increases of \$10,556 in Overtime, \$6,309 in EMT stipends and \$5,000 in Call Firefighters compensation. These increases are based on the actual expenses incurred in FY'13 and so far in FY'14 due to the increased in the number of calls requiring the Fire Dept./EMT response
 - increase of \$5,221 in Education Incentives in support of additional firefighter education
 - decreases of \$14,689 in the Call Firefighter account due to turnover and a decrease of \$5,244 in the salary of the new vs. the former Fire Chief.
- A recommended increase of \$48,786 (20.17%) in Expenses from \$241,928 to 290,714 is primarily due to:
 - \$16,166 increase in Protective Clothing because some current fire fighting clothing needs to be replaced from a fire retardation standpoint,
 - \$16,170 increase in Vehicle Tire & Tube account as part of the 3-year preventative maintenance program,
 - \$6,000 increase in Building Maintenance and \$4,000 increase in Vehicle Maintenance accounts, due to the aging of the department's buildings and vehicles
 - \$7,000 increase in Fire Alarm Purchased Services due to the increased number of calls resulting in higher fees paid to a third party company who does the billing for the Fire Dept.
 - These increases are partially offset by decreases of \$7,934 in the Electricity account (some due to reallocation to ELS) and a \$2,675 decrease in the Natural Gas account.

Building Department

The Building Inspector budget is recommended to increase from \$284,952 in FY'14 to \$296,538 in FY'15, or an increase of \$11,586 (+4.07%).

- A recommended increase of \$7,236 (2.69%) in Personal Services from \$269,372 to \$276,608 is due to adding a part time inspector (10 hours/week) to assist with the increasing number of inspections (+14% since FY'11) and increases in the salaries for the Building Commissioner, Asst. Bldg. Comm., Wiring Inspector and Gas & Plumbing Inspector.

- A recommended increase of \$4,350 (27.92%) in Expenses from \$15,580 to \$19,930 is primarily due to:
 - \$2,100 increase in the Meetings & Conferences so that the staff can keep up with the changing building codes, etc.;
 - \$550 increase in Training & Development, and \$500 increase in Books and Subscriptions, again to keep up with changing building codes, etc.;
 - \$500 increase in Vehicle Maintenance due to additional wear due to increased number of inspections;
 - \$400 increase in Gasoline due to higher gasoline costs and more inspections.

Emergency Management

- The Emergency Management budget is recommended to decrease from \$21,075 in FY'14 to \$13,740 in FY'15, or a decrease of \$7,335 (-34.80%). This decrease is primarily due to the fact that an emergency trailer was purchased in FY'14 for \$7,500. This expense is not in FY'15, and is slightly offset by increases in the other increases in the department.

Department Detail— Education

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

The Education Budget includes funding for the Westford Public Schools, and the Westford share of funding for the Nashoba Valley Technical High School, a regional school serving several area communities.

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Westford Public Schools	\$47,290,332	49,251,566	51,355,160	2,103,594	4.27%
Nashoba Tech	624,656	703,302	711,180	7,878	1.12%
Total	\$47,914,988	49,954,868	52,066,340	2,111,472	4.23%

Changes

Westford Public Schools

For FY15, the Westford Public Schools request is \$51,355,160. This is an increase of \$2,103,594, or 4.27%, over the FY14 Budget of \$49,251,566. The Town Manager's recommended FY15 budget for the Westford Public Schools is the same as the School request.

This budget takes into account a previously-agreed upon transfer of both funding (\$153,000) and responsibility for the school wastewater treatment plants from the Schools to the Water Department. The table below summarizes the Manager's recommended budget;

In addition, the chart below breaks down the School Committee FY15 request into the "Carry-Forward" amount, which the School Department defines as the increased cost of maintaining the same level of services as in FY14, taking into account contract and other salary increases and decreases (steps, degree increments, etc.), inflationary increases in certain expense accounts (utilities, contracted maintenance, etc.), increases in Special Education tuition costs, savings from efficiency measures, and other factors. The "Additional Funding" request is for program improvements based on student needs, new costs such as mandated Special Education program costs, and other items deemed to be high priorities by the School Committee (see below).

FY 2014 General Fund Appropriation	\$49,251,566	
FY 2015 Level Service Carry-Forward Budget	51,126,660	3.81% increase
FY 2015 Additional Funding Requested	\$228,500	0.46% increase
FY 2015 School Committee Total General Fund Request	\$51,355,160	4.27% increase

The \$228,500 School Committee request for additional funding is to address projected pupil needs in special education, a small (.2 FTE) increase in Math staffing at the high school to reduce several class sizes to below 25, purchase of an additional special education transportation van (and hiring a driver) to replace outside contracted transportation,

additional staffing to support instruction for an increased number of English Language Learner (ELL) students, and other needs to improve student achievement.

FY15 School Committee Additional Funding Requests:

Need	Grade Level	Reason	Amount
High School Math staffing (.2 FTE)	9-12	Stay at or below S.C. policy of 25:1 at high school level – seven classes currently above that number	\$12,500
High School Bridge Program	9-12	Funding to continue Bridge Program, which supports transitions back to school for students returning from hospitalizations. This was funded in SY2013-14 by a grant from the WA Trustees.	12,500
3 Special Education Teacher Assistants	Student Support	1-on-1 instructional services required for students per IEPs. Eliminates the need to place students in a more costly outside placement.	45,000
Licensed Practical Nurse (Contracted)	Student Support	A medically-complex student is entering the system and will require services from a licensed nurse.	24,000
Pre-school Teacher (1.0 FTE)	Pre-K	Teacher for additional pre-school class for entering pre-K special education students. In FY14, additional costs are being covered by reductions in textbook spending.	50,000
Pre-school Teacher Assistant (1.0 FTE)	Pre-K	Each pre-school class requires 2.0 teacher assistants. One of these will be funded from pre-school fees paid by parents of non-special education students in these classrooms.	15,000
Special Education Transportation: - Van - Driver (1.0 FTE) - Gasoline	Transportation	The Schools currently operate 16 vans for special education transportation, and contracts out several routes to DEE Transportation. This van will enable the district to replace some of the contracted routes and reduce contracting costs.	11,000 18,000 <u>6,000</u> 35,000
.2 FTE Math Teacher at High School	Curriculum	The Grade 6-12 Math and ELA Coordinators have a .4 FTE teaching schedule while performing their curriculum duties for grades 6-12 systemwide. This .2 FTE will free up the Math Coordinator from one class at the high school, while course restructuring will enable the ELA Coordinator to be freed up at no additional cost. A variety of duties can be better met with this teaching load, including spending more time at the middle school level.	12,500
ELL Teacher (.4 FTE)	K-12	Increasing ELL student population requires additional staffing to support students grades K-12. Over the five years from 2009-2013, ELL students increased from 36 to 55.	22,000
Total Additional FY15 Requests			\$228,500

State Function Budget Categories

The School Department Budget is organized by categories established by the state for standardized financial reporting to the state. The following table shows a comparison of the FY13 Actual, FY14 Budget and FY15 Recommended School budgets broken out by those categories. This table includes both carry-forward amounts and additional FY15 requests.

Westford Public Schools – FY15 School Committee Recommended Budget as of 2/4/14 (School Committee is scheduled to vote on the budget on 2/10/14)

STATE FUNCTION	DESCRIPTION	FY 13 Actual	FY14 FINAL BUDGET	FY15 RECOMMENDED BUDGET	FY14 TO FY15 INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
1110	School Committee	8,548	7,930	7,930	-	0.0%
1210	Superintendent	258,725	279,830	282,933	3,103	1.1%
1220	Asst. Superintendent	190,445	189,780	196,274	6,494	3.4%
1410	Business Office	388,684	398,095	409,147	11,052	2.8%
1420	Human Resources & Benefits	133,277	136,428	143,164	6,736	4.9%
1420	Compensation Reserve	-	101,000	1,167,686	1,066,686	-
1430	Legal Svcs. & Settlements	138,940	61,382	61,382	-	0.0%
1450	Syswide Info Mgt/Technology	257,213	266,507	273,907	7,400	2.8%
2110	Curriculum Directors	276,688	367,101	393,779	26,678	7.3%
2210	School Leadership - Bldg Level	2,489,511	2,512,314	2,560,715	48,401	1.9%
2210	Non-Instructional Bldg Tech	27,797	26,000	28,800	2,800	10.8%
2305	Classroom Teachers	20,923,122	21,708,156	22,077,502	369,346	1.7%
2310	Teacher Specialists	3,331,707	3,638,982	3,849,220	210,238	5.8%
2315	Instr Coord/Team Leaders	469,898	480,204	497,689	17,485	3.6%
2320	Medical Therapeutic Svcs	1,030,439	893,297	966,035	72,738	8.1%
2325	Teacher Substitutes	574,798	553,677	578,677	25,000	4.5%
2330	Instructional Assistants	2,285,020	2,445,696	2,535,873	90,177	3.7%
2340	Library/Media Center Salaries	619,219	630,744	649,399	18,655	3.0%
2355	Subs for Professional Dev	35,362	37,100	37,100	-	0.0%
2357	Prof Development Expenses	337,860	474,286	492,540	18,254	3.8%
2410	Textbooks and Related	229,565	281,547	231,547	(50,000)	-17.8%
2415	Library Instructional Material	27,675	28,350	28,350	-	0.0%
2420	Instructional Equipment	22,242	32,870	32,870	-	0.0%
2430	General Instructional Supplies	418,259	464,698	459,298	(5,400)	-1.2%
2440	Other Instructional Svcs.	42,967	55,361	67,861	12,500	22.6%
2451	Classroom Instructional Tech	79,647	88,923	83,823	(5,100)	-5.7%
2453	Library Instructional Hardware	83	375	375	-	0.0%
2455	Instructional Software	52,650	50,398	50,398	-	0.0%
2710	Guidance & Adjustment Couns.	1,726,663	1,815,035	1,829,783	14,748	0.8%
2720	Testing & Assessment	40,766	52,600	52,600	-	0.0%
2800	Psychological Svcs	233,784	248,739	267,273	18,534	7.5%
3200	Health Services	555,199	571,932	591,247	19,315	3.4%

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STATE FUNCTION	DESCRIPTION	FY 13 Actual	FY14 FINAL BUDGET	FY15 RECOMMENDED BUDGET	FY14 TO FY15 INCREASE OR (DECREASE)	% INCREASE OR (DECREASE)
3300	Transportation	2,188,393	2,263,668	2,417,625	153,957	6.8%
3400	Food Services	2,159	-	-	-	
3510	Athletics	481,499	441,007	446,742	5,735	1.3%
3520	Other Student Activities	177,749	194,364	180,691	(13,673)	-7.0%
3600	School Security	-	72,000	72,000	-	0.0%
4110	Custodial Services	1,720,616	1,744,862	1,784,162	39,300	2.3%
4120	Heating of Buildings	437,080	710,000	543,000	(167,000)	-23.5%
4130	Utilities	993,404	960,700	960,700	-	0.0%
4210	Maintenance of Grounds	80,612	73,600	73,600	-	0.0%
4220	Maintenance of Buildings	1,131,036	852,156	709,868	(142,288)	-16.7%
4225	Building Security	70,100	35,500	35,500	-	0.0%
4230	Maintenance of Equipment	54,911	97,494	87,494	(10,000)	-10.3%
4400	Networking/Telecomm.	45,176	74,000	87,000	13,000	17.6%
4450	Technology Maintenance	222,811	257,394	261,844	4,450	1.7%
5100	Employee Retirement Benefits	71,035	50,000	50,000	-	0.0%
5260	Non-Employee Insurance	4,364	6,000	6,000	-	0.0%
5300	Lease of Equipment	138,225	150,500	147,500	(3,000)	-2.0%
5500	Other Fixed Charges	-	-	-	-	
6200	Civic Activities	2,690	4,000	4,000	-	0.0%
7000	Fixed Assets/Equipment	52,995	-	-	-	
9000	Tuitions	2,208,724	2,364,984	2,582,257	217,273	9.2%
	Total:	47,290,332	49,251,566	51,355,160	2,103,594	4.27%

Other Westford Public Schools Funding

In addition to the General Fund appropriation, the Schools will utilize an estimated \$4,130,101 of additional funding in FY15 from outside sources. This is an increase of \$1,289,856 over the FY14 Budget estimate, or 45.4%. These sources are as follows:

Description	FY14 Budget Amount	Estimated FY15 Amount	Difference	% Incr.
School Choice	\$353,000	\$ 578,000	\$225,000	63.8%
Circuit Breaker Reimbursement *	900,000	1,944,856	1,044,856	127.2%
Transportation Fee Account	485,000	485,000	0	-
WA Parking Fee Account	15,000	15,000	0	-
Grades 6 to 12 Activity Fee Account	49,750	69,750	20,000	40.2%
Grades 3 to 5 Instrumental Music Fee Acct.	119,197	119,197	0	-
Integrated Preschool	180,000	180,000	0	-
Integrated Full Day Kindergarten	80,000	80,000	0	-
Kindergarten Extended Day Acct	108,298	108,298	0	-
Athletic Revolving Account - offsets	25,000	25,000	0	-
Athletic Revolving - Direct Expenses	500,000	500,000	0	-
Other Revolving (Fee) Accounts	25,000	25,000	0	-
Total:	\$2,840,245	\$4,130,101	\$1,289,856	45.4%

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** Circuit-breaker reimbursement adjusted to reflect updated Special Education tuition cost estimates for FY14 and FY15 (see section on Special Education tuition costs and Circuit-Breaker reimbursement).*

The above funding sources do not include federal/state entitlement or allocation grants, competitive grants, or private grants. Funding from these sources has diminished from a peak of \$2.9 million in FY11, when federal stimulus grants were awarded to many districts, to \$1.0 million in FY14. It is expected that these grants will continue to gradually decline. The largest of the current grant programs is federal PL94-142 funding for special education services. This grant is \$900,568 for FY14, and funds 10.4 FTE special education teachers, as well as other items.

System-wide Enrollment & Staffing

System-wide enrollment has remained relatively stable over the last several years, indicating that families with school-age children are continuing to move to Westford based on the quality of the school system. Staffing has been reduced at the elementary level over the last several years in response to a slow decline in elementary enrollment. This decline is offset by growth in the upper grades. The following is a 10-year history of enrollments and staffing:

Fiscal Year		Total Enrollment	Total Staffing FTE		
			General Fund	Grant/Other Funds	Total
FY04-05	Actual	5140	586.7	73.7	660.4
FY05-06	Actual	5210	585.6	81.1	666.7
FY06-07	Actual	5247	594.8	81.7	676.5
FY07-08	Actual	5297	610.1	82.3	692.4
FY08-09	Actual	5325	631.7	79.8	711.5
FY09-10	Actual	5288	630.7	96.2	726.9
FY10-11	Actual	5306	629.2	113.2	742.4
FY11-12	Actual	5307	630.5	110.7	741.2
FY12-13	Actual	5283	672.3	85.8	758.1
FY13-14	Budget	5221	681.1	87.3	768.4
FY14-15	Estimated	5182	679.5	91.8	771.3
Change FY05 - FY15		42	92.8	18.1	110.9
% Change FY05 - FY15		0.8%	15.8%	24.6%	16.8%

Staffing in the WPS continues to be added to address specific student needs, as in previous years. Staffing is driven not just by head-count, but by the continuing and emerging needs of all students. New special education and intervention staff will allow the district to provide services to students at a considerably lower cost than educating them through an outside placement.

Nashoba Valley Technical High School

Nashoba Tech is a regional technical school serving eight communities in the area; Ayer (is an official member community as of FY14), Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend, and Westford. Budget costs are allocated among the eight towns based on enrollments from each town as of October 1 of the previous year, taking into account a total "Minimum Contribution" factor calculated by the state each year, and other budget items

for transportation, capital equipment, and debt service. There is a small offset resulting from a "premium" paid by the Town of Ayer, when it negotiated to join the other seven communities in 2012. Typically, the "Minimum Contribution" total rises somewhat each year. It applies to all regional school districts in the state and is a formula measure taking into account enrollment distribution, town property valuations, and a number of other factors.

Westford's preliminary FY15 budget assessment from Nashoba Tech is \$711,180, an increase of \$7,878 (1.12%) from the FY14 budget assessment of \$703,302.

Enrollments

The following is a five-year history of the student enrollments from member towns at Nashoba Tech. Enrollments are as of October 1 of each year. Town assessments for each fiscal year are calculated based on the October 1 enrollment of the preceding year.

October 1 Enrollment	10/1/09	10/1/10	10/1/11	10/1/12		10/1/13	
Assessment Fiscal Year	FY10-11	FY11-12	FY12-13	FY13-14	FY14 % of Town Enrollment	FY14-15	FY15 % of Town Enrollment
Town							
Ayer (Joined in 2013-14)	-	-	-	53	8.32%	49	7.35%
Chelmsford	139	133	144	154	24.18%	173	25.94%
Groton	44	36	33	33	5.18%	39	5.85%
Littleton	48	48	52	51	8.01%	38	5.70%
Pepperell	152	114	122	116	18.21%	140	20.99%
Shirley	32	66	75	71	11.15%	69	10.34%
Townsend	109	108	102	102	16.01%	104	15.59%
Westford	61	61	53	57	8.95%	55	8.25%
Total	585	566	581	637	100.0%	667	100.0%
Increase/(Decrease)	-	(19)	15	56	-	30	-
% Change	-	(3.2%)	2.7%	9.6%	-	4.7%	-

In addition to students from the member communities, students from non-member communities attend Nashoba under the state School Choice program with tuition costs paid by the sending community.

FY15 Member Town Assessments

The following chart shows the allocation of FY15 assessments among member towns, with a comparison to FY14 assessments. The actual enrollment of FY13-14 (see chart above) is used to calculate the assessment for FY15.

Town	FY14			FY15			Increase FY15 Over FY14	% Change
	10/1/12 No. of District Students	Students per Town %	Town Assessment	10/1/13 No. of District Students	Students per Town %	Town Assessment		
Ayer	53	8.32%	\$600,928	49	7.35%	\$583,059	\$(17,869)	(3.0)%
Chelmsford	154	24.18%	2,187,180	173	25.94%	2,568,811	381,631	17.4%
Groton	33	5.18%	468,592	39	5.85%	572,775	104,183	22.2%
Littleton	51	8.01%	689,712	38	5.70%	534,493	(155,219)	(22.5)%
Pepperell	116	18.21%	1,140,639	140	20.99%	1,412,198	271,559	23.8%
Shirley	71	11.15%	715,441	69	10.34%	702,308	(13,133)	(1.8)%

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Townsend	102	16.01%	963,831	104	15.59%	1,034,072	70,241	7.3%
Westford	57	8.95%	703,202	55	8.25%	708,371	5,169	0.7%
Total	637	100.00%	\$7,469,524	667	100.0%	\$8,116,088	\$646,564	8.7%

Nashoba Tech's total assessment to member towns for FY15 is \$8,116,088, an increase of \$646,564 (8.7%) over the FY14 assessment of \$7,469,524. In addition to assessment revenue received from towns, it also receives state aid and other revenues, similar to the Town of Westford.

Budget Changes

Notable changes in the FY15 budget are as follows:

- Staffing – reduction of one administrative position and addition of one Guidance Counselor (increase from 2 to 3), and addition of a new School Psychologist position.
- Building Technology – increase of \$57,110 (48%) for Microsoft upgrade and increased bandwidth.
- Textbooks and Instructional Materials – increase of \$167,151 (90%) due to enrollment increase and updating of classroom materials.
- Transportation – decrease of \$26,220 (4%) resulting from more favorable contract.
- Custodial Services and Grounds Maintenance – increases of \$13,834 (8%) and \$23,619 (21%), respectively, for custodial supplies and upkeep of additional newly-constructed athletic/physical education fields.
- Health Insurance – increase of \$113,930 (8%) for active employees, and decrease of (\$95,110) (23%) for retired employees in anticipation of federal healthcare changes.
- Establish Other Post-Employment Benefits (OPEB) trust fund - \$50,000 initial contribution.

Department Detail— Public Works

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,712,389	1,577,964	1,604,176	26,212	1.66%
Expenses	2,793,334	2,672,363	2,662,536	290,173	10.86%
Total	4,505,723	4,250,327	4,566,712	316,385	7.44%

Public Works includes:

- Engineering Department
- Street Lights
- Solid Waste
- Wastewater Treatment Management
- Highway Department
- Storm Water Management
- Sewerage Collection
- Snow & Ice
- Recycling
- Cemetery

Changes

The Public Works FY15 Budget shows an increase of \$316,385 Or 7.44% over FY14. This change represents a combination of the following items.

The Snow and Ice budget was increased by \$50,000 from \$350,000 in FY14 to \$400,000. This budget is hard to predict but can be overspent according to state law to accommodate the vagaries of NE weather.

The recycling budget has increased by \$19,000 due to hazardous waste collection that is held every other year.

The solid waste disposal budget has decreased by \$42,000 due to the Town's continuing focus on recycling.

A new account was added to Public Works for Wastewater Treatment Management. This was originally part of the School budget but was moved to Public Works and will be professionally managed by the Water Department. \$153,000 was moved from the FY15 School Budget to the FY15 Public Works Budget to fund this effort. As part of initial management oversight in FY14, the Water Department hired a new Wastewater Management Contractor who did an in depth assessment of the condition of the current facilities. These facilities include the Abbot Plant (services Abbott School, Town Offices, Police/Fire, Library, etc.), The Blanchard Plant, The Stony Brook Plant and the Westford Academy Plant (also services Robinson and Crisafulli). The Water Department will put in place a system to bill future operating costs back to the users based upon usage.

Department Detail – Health and Human Services

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	729,936	774,832	788,231	13,399	1.73%
Expenses	220,770	216,091	278,703	62,612	28.97%
Total	930,706	990,923	1,066,934	76,011	7.67%

Health & Human Services includes:

- Board of Health
- Veterans Services
- Cameron Senior Center
- Council on Aging

Changes

The total FY15 budgeted cost for this group increases by \$76,011, or 7.67% from the FY14 budget.

The majority of the increase (\$63,650) is in Veteran's Services, where the number of recipients of Chapter 115 benefits has been increasing at the rate of about one person every six to eight weeks. These benefits are budgeted at \$140,000 in FY15, up 79% from FY14; 75% of these benefit costs are reimbursed by the state. In FY13, Veterans Services initiated a program similar to the Senior Tax Program and the Finance Committee provided \$5,000 in funding so that five veterans can work for the town (or have another person work for them) and receive a rebate on their property tax bills. \$5,000 has been budgeted for the Veteran's Tax Work Program in FY14.

An \$8,839 increase in the Council on Aging budget reflects an increase in the van drivers to support the transportation of our seniors. A \$7,502 increase is also budgeted for the senior center to address the ongoing adjustments in the use of utilities and service contracts as part of a new building.

The Board of Health had a reduction of 21.1% (\$8,600) reflecting the implementation of a revolving fund for Immunizations and Clinical Services with a \$25k expenditure limit. Town Meeting approved this revolving fund, and the monies traditionally earmarked for flu vaccines are now eliminated from the FY15 budget.

Department Detail – Culture and Recreation:

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,538,173	1,583,344	1,627,477	44,133	2.79%
Expenses	428,074	464,428	465,046	618	0.13%
Offset	(232,057)	(232,667)	(237,669)	(5,002)	2.15%
Total	1,734,190	1,815,105	1,854,854	39,749	2.19%

Culture & Recreation includes:

- J.V. Fletcher Library
- Land Management
- Recreation (excluding enterprise)
- Historical Commission
- Parks & Grounds

Changes

J.V. Fletcher Library – In part, the Board of Library Trustees’ Vision Statement identifies the Library as “a global gateway dedicated to serving the town of Westford and committed to celebrating the community’s heritage, diversity and multiculturalism. Library patrons of all ages and socio-economic circumstances experience the Fletcher Library as a responsive, innovative resource meeting their unique needs and offering a personal library experience.” The most notable change in the FY15 is the restoration of funding to bring the Library back into compliance with the Municipal Appropriation Requirement (or “MAR” which is the minimum standard of expenditures for library materials), which must be met in order to retain certification by the Massachusetts Board of Library Commissioners for state aid to free libraries. In previous years, a waiver of the MAR had been sought and granted. Additional increases are in the personal services portion of the budget for negotiated salary increases and the increased hours to make a change a part-time position to full-time. The Bookmobile was also sold this past year at the Town’s surplus goods auction for the sum of \$11,900.

Parks and Recreation – The FY15 budget for the Parks and Recreation Department provides more clarity as to the allocation of costs among the three divisions of this department: Parks and Grounds, Recreation Services and Programs and Cemetery Operations. Costs for personal services have increased \$44,133 due to contractual increases in the form of step and longevity increases. The costs are allocated among the budgets for each division to reflect the costs of personnel and equipment that are shared seasonally with the Highway Department to assist with snow, ice and storm related events. Programs offered by the Recreation Department are subsidized by the Recreation Enterprise Account into which user fees are deposited. The budget reflects an increase for the cost of utilities and gasoline. The Parks and Grounds FY15 budget will receive a \$15,000 offset from the Field Maintenance Revolving Fund.

Land Management – This budget supports properties managed by the Conservation Commission. The only budget changes were made to reflect the lower utility costs paid in FY13. The budget also reflects the cost of Caretaker Services for the East Boston Camps property which were obtained last year through the RFP process.

Historical Commission – The budget reflects a 10% increase for fuel costs, and \$7,500 of additional funding under contracted services to provide much needed clerical support.

Department Detail — Debt Service

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	6,475,190	6,221,314	5,918,958	(302,356)	(3.92%)
Non-Exempt	883,987	1,159,791	969,321	(190,470)	17.95%
Short Term Interest	45,887	9,250	25,000	15,750	362.50%
Total	7,405,064	7,390,355	6,913,279	(477,076)	(0.94%)

Capital needs are funded either through the Operating Budget as part of the Capital budget (commonly called "pay as you go"), or through bonding under the levy known as Non-Excluded debt (also called Non-Exempt) or through Excluded (also called Exempt) debt (authorized by a vote by Westford residents to pay outside the Prop 2 ½ levy limit). The Town's Capital Planning Committee reviews all departmental requests and presents a prioritized list to the Town Manager. Through the budget process a plan is established to determine how each capital item will be funded.

The Capital Planning Committee uses the guideline that major non-recurring tangible assets or projects which cost more than \$ 10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are Capital items and are bonded and not paid for as part of the Operating Expense budget. Items acquired by the technology department (excluding software) are exempt from these restrictions due to the rapidly changing nature of technology advancement and costs.

The following tables show the yearly Debt Service payments and Total Outstanding Debt (Principal and Interest). Here is a brief description of these tables:

Debt Service - These tables show the total of the Principal and Interest payments that will be made for Fiscal Years 2014 and 2015, and the year of expiration for the loan, for the Exempt and Non-Exempt items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years which have not yet been bonded.

<u>Existing Long Term Debt - Excluded:</u>	Year of Loan Expiration	FY14 Budget \$	FY15 Budget \$
ACADEMY REFUNDING 1	2020	332,825	1,567,825
ACADEMY REFUNDING 2	2014	1,349,263	
ELEMENTARY SCHOOL CONST -Crisafulli/Miller	2023	1,613,637	1,621,837
MIDDLE SCHOOL CONST - Stony Brook	2023	1,541,908	1,541,908
CLASSROOM CONV DAY ABBOT	2014	56,238	
SENIOR CENTER CONSTRUCTION	2030	312,350	307,600
HIGHWAY GARAGE CONSTRUCTION	2024	758,130	737,788
HIGHWAY GARAGE CONST 2	2016	89,600	84,000
HIGHWAY GARAGE A&E	2018	60,000	58,000
FIRE STATION CONST	2014	107,363	
Existing Long Term Debt - Excluded Total		\$6,221,314	\$5,918,958

<u>Existing Long Term Debt - Non Excluded:</u>	Year of Loan Expiration	FY14 Budget \$	FY 15 Budget \$
SCHOOL BLDG & FAC REPAIR(ABBOT WINDOWS)	2014	103,875	
LAND ACQ DREW PARCEL	2014	10,225	
ABBOT SEPTIC TOWN CTR EXT-BOND 2	2014	41,550	
MODULAR CLASSROOMS Refunding 1, WA Ref 2	2015	205,015	194,940
SEWER EXTENSION	2019	124,000	110,600
TITLE V	2020	4,087	4,087
TOWN HALL CONSTRUCTION G/F	2030	115,919	114,243
GROTON ROAD WATER MAIN ESTIMATED	2031	17,001	16,983
WPAT – PERCHLORATE REMEDIATION	2031	47,616	47,565
ABBOT ELEVATOR	14 EST	67,500	53,550
DEPT. EQPT. – SWEEPER & POLICE BASE RADIO	14 EST	57,375	67,000
ABBOT BOILER	14 EST	13,150	11,700
AMBULANCE	14 EST	52,875	49,050
FIRE TRUCK (\$544,000 TOTAL)*	EST	64,872	64,872
BLEACHERS (\$550,000 TOTAL)*	EST	46,933	46,933
2 ND ABBOT BOILER (\$90,000 TOTAL)*	EST	13,150	13,150
2 ND ROBINSON BOILER (\$90,000 TOTAL)*	EST	13,150	13,150
10 WHEEL DUMP TRUCK (\$196,000 TOTAL)*	EST	23,373	23,373
DESIGN & ENG HIGHWAY PROJECTS (\$600,000 TOTAL)*	EST	138,125	138,125
Existing Long Term Debt - Non Excluded		1,159,791	\$969,321
*AUTHORIZED BUT NOT PERMANENTLY BORROWED – ESTIMATED FY14 & FY15			

Estimated New Long Term Debt - Non Excluded	\$299,603
Total: Existing and Estimated Long-term Debt – Non-Exempt	\$969,321 (\$190,470)

As older project bonds are paid off, funds are generally freed up for new capital asset improvements. In FY14, three loans reached maturity, the Abbot Windows, Center Sewer System Loan #2 and the Drew Parcel. The reduction in debt service in FY15 for these loans totaled \$155,650. The Abbot Elevator, Abbot Boiler #1, Street Sweeper, Police Base Radio and Ambulance debt service figures were estimated amounts in the FY14 budget. When the projects were actually bonded, some of the debt service numbers came in lower than our estimated figures and so FY15 overall non-excluded debt service has decreased by \$190,470.

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2014, including both total principal outstanding and projected interest costs over the life of the bonds:

Loan Category	Year of Loan Expiration	Proj. Payment Totals as of June 30, 2014		
		Principal O/S	Interest	Total
Long Term Debt - Exempt				
HIGHWAY GARAGE CONST 2	2016	160,000	5,600	165,600
HIGHWAY GARAGE A&E	2018	200,000	20,000	220,000
ACADEMY REFUNDING 1	2020	7,970,000	1,132,688	9,102,688
ELEMENTARY SCHOOL CONST – CRISAFULLI/MILLER	2023	11,815,000	2,819,450	14,634,450
MIDDLE SCHOOL CONST – STONY BROOK	2023	11,255,000	2,685,153	13,940,153
HIGHWAY GARAGE CONSTRUCTION	2024	4,715,000	1,138,500	5,853,500
SENIOR CENTER CONSTRUCTION	2030	3,200,000	947,850	4,147,850
Long Term Debt - Exempt Total		\$39,315,000	\$8,749,241	\$48,064,241
Long Term Debt – Non-Exempt				
MODULAR CLASSROOMS Refunding 1, ACADEMY REFI 2	2015	190,000	4,940	194,940
SEWER EXTENSION	2019	480,000	29,300	509,300
TITLE V	2020	24,157	-	24,157
TOWN HALL CONSTRUCTION	2030	1,077,000	336,613	1,413,613
GROTON ROAD WATER MAIN	2031	239,703	46,276	285,978
WPAT - PERCHLORATE REMEDIATION	2031	671,223	129,569	800,792
ABBOT BOILER #1	2023	80,000	7,300	87,300
ABBOT ELEVATOR	2024	405,000	40,950	445,950
AMBULANCE	2019	180,000	9,450	189,450
POLICE BASE RADIO	2023	160,000	14,600	174,600
STREET SWEEPER	2019	160,000	8,400	168,400
Long Term Debt – Non-Exempt Total		\$3,667,083	\$627,398	\$4,294,481
Total Long-Term Debt		\$42,982,083	\$9,376,639	\$52,358,722

Department Detail — Unclassified

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex	8,244,021	10,177,521	9,489,940	(687,581)	-6.76%
Retirement	3,228,539	3,657,194	3,882,958	225,764	6.17%
Other Insurance and Benefits	1,492,625	1,622,953	1,695,714	72,761	4.48%
OPEB Trust*		100,000	500,000	400,000	400.00%
Offsets	(663,123)	(825,427)	(936,824)	(111,397)	13.50%
Total	12,302,062	14,732,241	14,631,788	(100,453)	-0.68%

Changes

This budget includes items that are centrally budgeted and are not classified into individual departments. This budget includes such line items as:

- Employee Benefits for both School and Town employees, including Health Insurance, Middlesex Retirement Assessment (except for School employees covered by Massachusetts Teachers' Retirement System), Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability Insurance and Property Insurance;
- Sick Leave and Vacation Buyback for Town employees;
- Indirect Cost offsets for Enterprise Funds (Water, Recreation and Ambulance);
- Contribution to the OPEB Trust Fund.

For FY15, Health Insurance costs are estimated to **decrease** by \$687,581, or -6.76%. In November 2013, the town switched health insurance from Tufts to Blue Cross Blue Shield. Blue Cross Blue Shield submitted a bid that represented a 1.44% premium increase for non—Medicare plans, along with a 36.55% decrease for Medicare supplemented plans. Alongside this budget, the town is proposing a separate article to establish a Health Insurance Stabilization Fund. With this fund in place, we could lower our estimated health insurance increase from 12% to 8% each year. The fund would be approximately 5% of the health insurance budget, or \$500,000. Currently the Town has seen a reduction of 52 health insurance subscribers. Currently, 60% of eligible Westford personnel are on town health insurance.

The Middlesex Retirement System assessment is increasing by \$225,764 (6.17%), continuing the trend upwards. At this time, the Middlesex Retirement System's unfunded liability is approximately 50%. Westford is scheduled to fully fund its pension obligation by 2035.

The OPEB Trust (Other Post Employment Benefits besides pensions, such as health and life insurance) contribution is being increased from \$100,000 in FY2014 to \$500,000 in 2015. Westford's total OPEB liability for all retired and existing employees is approximately \$50 million. We currently fund the OPEB expenses for retired employees on a pay-as-you-go basis. Funding this trust will allow us to better manage the funding of future OPEB expenses.

Offsets are a negative amount in this budget, whose purpose is to charge back to the Enterprise Funds (Water, Recreation and Ambulance) for the direct and indirect costs

associated with their operations. This includes health insurance, Medicare and retirement costs, a portion of general insurance, and charges for services provided by other Town departments, such as payroll, budget, treasury, and the like. This is to give a true picture of total operating costs for these funds. Only the Water Enterprise Fund is self-sufficient at this time and requires no subsidy from the General Fund.

The Budget Office has analyzed the Unclassified budget line items to estimate the amount of cost allocable to Town Departments and the School Department, using data such as employee counts, actual prior period cost data from insurers and other factors. Based on this analysis, approximately 61.5% (\$9,569,251) of the total unclassified budget of \$15,568,612 (excluding offsets), is allocable to the School Department, and approximately 38.5% (\$5,999,361) is allocable to Town departments.

**In FY13, Town Meeting voted to transfer \$50,000 to the OPEB Stabilization Fund from the 945 Unclassified budget. Since this amount was a transfer and not an expense, it is not listed as an expense in the above table.*

Enterprise Funds:

Westford has three enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity. A goal is for Enterprise Funds to each be self-sufficient.

- Water: established in 1992, all expenses are covered by the water-users.
- Ambulance: established in 2004, partial General Fund subsidy (FY15 \$382,023).
- Recreation: established in 2008, partial General Fund subsidy (FY15 \$99,060).

Department Detail — Water Enterprise Fund

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	959,944	1,101,454	1,138,880	37,426	3.40%
Expenses	1,278,588	1,632,774	2,364,618	731,844	44.82%
Reserve Fund		250,000	250,000	0	0.0%
Capital (Debt)	857,196	956,386	1,020,707	64,321	6.73%
Total	3,095,728	3,940,614	4,774,205	833,591	21.15%

Overview and Mission Statement

All costs of the Water Enterprise are borne by the water takers; there is no subsidy and no impact on the property tax rate. The Water Department budget includes a section identified as "Westford Water Long Range Plan Projections" which provides a future look at water rates, with a prediction that rates should remain consistent through FY18 without any increase.

The Water Department's goal is to provide dependable and responsive water utility service in a manner that meets State and Federal requirements and the needs of its customers . . . [and] is focused on supporting the growth of the Town and meeting the increasing demand for safe, reliable water.

Budget Highlights

Personal Services – The FY15 budget reflects a 3.40% increase for cost of living (COLA) and merit increases for four management positions, and \$23,000 to be set aside in union employee salary reserve.

Operating and Maintenance Budget – The FY15 budget reflects a 44.82% increase over the FY14 budget, with the major factor being a new one-time charge of \$700,000 to the Water Enterprise's OPEB Trust expense for current employees, and indirect costs (charged against the enterprise fund for services provided by the town) for higher retirement, health insurance and workers compensation benefits.

Debt Service – The FY15 budget includes debt service costs in the amount of \$1,060,000 for two water main replacement projects: on Graniteville Road/Main Street to Patriot Lane, and Pleasant Street from Abbott to Pine Street.

Not reflected in the Water Department budget is the transfer of responsibility for the maintenance of the town's wastewater treatment plants at Westford Academy, Stony Brook and Blanchard Middle Schools and Abbott Elementary School. These costs are in the 442 Wastewater Treatment Management budget.

Department Detail— Ambulance Enterprise Fund

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	590,502	658,782	654,686	(4,096)	-0.62%
Expenses	329,953	394,659	477,337	82,678	20.95%
Total	920,456	1,053,441	1,132,023	78,582	7.46%

Changes

The Ambulance Enterprise budget is recommended to increase from \$1,053,441 in FY'14 to \$1,132,023 in FY'15, or an increase of \$78,582 (+7.46%).

- A recommended decrease of \$4,096 (-0.62%) in Personal Services from \$658,782 to \$654,686 is primarily due to:
 - \$3,132 decrease in EMT Stipends, \$2,300 decrease in Call EMT, and \$1,382 decrease in the Firefighter account partially due to turnover in the department and budgeting more in the Fire Dept. budget; and
 - \$2,725 increase in the Education Incentive Pay account to fund the increasing educational and training needs of our EMT's.
- A recommended increase of \$82,678 (+20.95%) in the Expenses (from \$394,659 to \$477,337) is primarily due to:
 - \$64,117 increase in the Direct/Indirect Costs due to credits from FY'12 being recorded in FY'14 and some FY'13 additional expenses being recorded in FY'15;
 - \$7,000 increase in Contracted Services for additional billing done for increased call volume;
 - \$3,606 increase in Gasoline due to higher gasoline costs and more service calls;
 - \$3,478 increase in Vehicle Tires & Tubes as part of the 3-year preventative maintenance program;
 - \$1,465 increase in Natural Gas; and
 - \$957 increase in Electricity, (both gas and electricity partially due to more accurate allocations of these accounts within the Fire/Ambulance departments).

Department Detail — Recreation Enterprise Fund

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	898,118	913,506	943,494	29,988	3.28%
Expenses	243,688	304,218	318,579	14,361	4.72%
Total	1,141,806	1,217,724	1,262,073	44,349	3.64%

The Recreation Enterprise Fund is supported by user fees for programs, and receives a subsidy from the General Fund since it is not self-supporting. The general fund subsidy for FY15 is \$99,060, which represents 7.8% of the total budget of \$1,262,073.

The budget for the Recreation Enterprise Fund includes the salaries for program staff, a portion of the salaries for the Recreation Management and Administration, health and workers' compensation insurance, and indirect costs attributed to the support provided by other Town departments including, but not limited to, Budget, Treasury, Human Resources, and Payroll.

Changes

The FY15 Recreation Enterprise budget is recommended to increase by \$44,349 (3.64%) over the FY14 Budget due to the following:

Personal Services: increase of \$29,988 primarily due to the hiring of additional staff to support the growth in the crew program.

Expenses: Increase of \$14,361 primarily due to an increase of \$10,436 to direct and indirect costs, and small increases to programs and activities (\$2,000) and printing services (\$1,000).

Department Detail — Community Preservation Fund

	FY13 Actual	FY14 Budget	FY15 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,767	9,000	9,000	0	0.00%
Expenses	3,890	6,000	6,000	0	0.00%
Principal & Interest on Debt	876,266	874,861	872,023	(2,838)	(0.16%)
Total	882,923	889,861	887,023	(2,838)	(0.16%)

Changes: The FY15 operating budget for Community Preservation remains level-funded at \$15,000, with slightly declining principal and interest payments on the bond issues for the purchase of East Boston Camps and the historical renovation of Town Hall. This entire budget is funded from Community Preservation funds.

The first recommendation below transfers \$186,059 to the Community Housing Reserve as required by the Community Preservation Act.

A comprehensive architect's review the Roudenbush building completed in May of 2013 identified required improvements and repairs over the next ten years to rehabilitate this facility and bring it into compliance with building codes. This application to the Community Preservation Committee is a request to fund the design for approximately \$1.9 million of repairs recommended in the study as priorities. The funding source for the resulting construction has not been identified. The designer services fee estimate of \$190,000 is based on a 10% designer fee that will include design, bidding, and construction administration.

Other projects include a Recreation Master Plan, the restoration of stained glass windows and frames at the United Methodist Church at Graniteville, and funding for the Healthy Lakes & Ponds Initiative.

Community Preservation Funds – FY14 Recommended Allocations

The Community Preservation Committee makes the following recommendations:

\$186,059	From Undesignated Fund Balance To the Community Housing Reserve This allocation more than covers the required 10% for Community Housing	Community Housing Reserve
\$150,000	From Undesignated Fund Balance To the Conservation Trust Fund for future land purchases and any other related costs.	Conservation Commission
\$165,000	From Undesignated Fund Balance For the design funding for safety and accessibility improvements to the historic building located at 65 Main Street and any other related costs.	Conservation Commission
\$77,872	From Undesignated Fund Balance For the restoration and preservation of stained glass windows & frames at	Conservation Commission

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	the historic United Methodist Church at Graniteville and any other related costs.	
\$35,000	From Undesignated Fund Balance For the Recreation Master Plan and any other related costs.	Conservation Commission
\$47,000	From Undesignated Fund Balance For the Healthy Lakes & Ponds Program Plan and any other related costs.	Healthy Lakes & Ponds Collaborative

Community Preservation Fund Revenues

The Community Preservation budget is funded by a 3% special local property tax surtax, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$818,612 in FY14 (up from \$402,455 in FY13.)

Westford has determined that revenues received in one year will not be allocated or expended until the following year. This ensures funds that CPC are "in the bank" before being expended. Thus, the FY14 allocations listed below are based on revenues actually received in FY13. The chart below summarizes the FY13 revenue;

Total FY13 Community Preservation Revenue – Allocable in FY14:

Local 3% surcharge	1,407,989
State matching funds	47,656
Penalties & Interest	2,488
Earnings on Investments	402,455
Total	\$1,860,588

Community Preservation funds can only be used for Community Housing, Open Space, Historic Preservation, and Recreation. One of the law's requirements is minimum spending of 10% for Community Housing, 10% for Open Space and 10% for Historic Preservation. Westford's 10% amount this year is \$186,059. Once these thresholds have been met, the remainder of available funds can be allocated for any of the four categories.

The Community Preservation Fund balance carries over from year-to-year and is separate from other reserves and free cash. Currently the general (undesignated) and area-specific balances of Community Preservation funds are:

Community Preservation Fund – Available Balances and Allocations for FY14

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/13	\$1,861,532	1	677	0	\$1,862,210
Plus: Prior project closeouts –FY14	0	0	0	0	0
Fund Balance with closeouts	1,861,532	1	677	0	1,862,210
Less: FY14 Operating Expense & Principal & Interest Pyts.	(889,861)				(891,266)
Equals: Fund balance available for FY13 Allocations	971,671	1	677	0	972,349

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Less: • Fall 2013 Town Meeting Appropriation for Rehabilitation of Museum and Historical Grant Writer	(151,134)				(151,134)
Less: • Mar. 2014 ATM Appropriations for transfer to Community Housing:	(186,059)			186,059	0
• Mar. 2014 ATM Appropriations for other recommended allocations:	(474,872)				(474,872)
Sub-total: March 2013 ATM	(660,931)	0	0	186,059	(474,872)
Total FY14 Appr. & Transfers	(812,065)	0	0	186,059	(626,006)
Projected FY14 Ending Fund Balance:	159,606	1	677	186,059	346,343
Estimated New Revenues as of 6/30/14:	2,320,812				2,320,812
Projected Available Fund Balance as of 6/30/14 (prior to allocations in FY15)	2,480,418	1	677	186,059	2,667,155

Community Preservation Fund Debt Service – Principal and Interest

In addition to the annual Principal and Interest payment for East Boston Camps (FY14 - \$788,480), Westford continues to actively support conservation land efforts. This allocation of \$150,000 will bring the Conservation Fund Balance to approximately \$993,813.

Currently, there are two bonded Capital projects funded from Community Preservation Funds:

	FY14 Budget			FY15 Budget			FY15 \$ Change
	Principal	Interest	Total	Principal	Interest	Total	
East Boston Camps	635,000	153,480	788,480	655,000	131,890	786,890	(1,590)
Town Hall Restoration	55,500	30,881	86,381	55,500	29,633	85,133	(1,248)
Total	690,000	184,361	874,861	710,500	161,523	872,023	(2,838)

Finance Committee Reserve Fund Transfers – FY14

Date	Transaction	Amount	Balance	Comment
3/23/13	Annual ATM/STM Appropriation	191,000.00	191,000.00	
8/8/13	Library Heat Pump	(9,000.00)	182,000.00	Heat Pump #10 out of 13 to be replaced since 2005
Total as of 2/28/14		(9,000.00)	182,000.00	

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTFORD
WARRANT**

Middlesex, ss.

To the Constable of the Town of Westford, in said County,

GREETINGS:

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, to meet at the Abbot School Gymnasium at Depot Street on the following date:

Saturday, March 22, 2014

(voter registration deadline, Friday, February 28, 2014 at 8:00pm)

at 10:00 o'clock in the morning, then and there to act upon the following articles:

REPORTS

ARTICLE 1:	Accept Town Reports	<i>Town Manager</i>
To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2013;		
Or act in relation thereto.		

Selectmen recommend

FINANCIAL - FISCAL YEAR 2014

ARTICLE 2:	Approve Unpaid Bills from Previous Fiscal Year(s)	<i>Town Manager</i>
To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for unpaid bills of prior fiscal years for various Town departments in accordance with the provisions of Massachusetts General Laws Chapter 44, Section 64 ;		
Or act in relation thereto.		

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 3:	Approve Fiscal Year 2014 Supplemental Appropriations	<i>Town Manager</i>
To see if the Town will vote to appropriate various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2014;		
Or act in relation thereto.		

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 4:	Approve Fiscal Year 2014 Budget Transfers	<i>Town Manager</i>
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To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2014;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 5:	Appropriate for Perchlorate Expenses	<i>Town Manager</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; the sum of \$250,000 (TWO HUNDRED FIFTY THOUSAND DOLLARS) for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 6:	Establish Health Insurance Stabilization Fund	<i>Town Manager</i>
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To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 40 Section 5B in order to establish a Health Insurance Stabilization Fund and to see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; the sum of \$500,000 to be deposited into said stabilization fund;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 7:	Appropriate from Insurance Receipts Reserved for Repairs to the Roudenbush Buildings Located at 65 Main Street, 73 Main Street, and 170 Plain Road	<i>Board of Selectmen</i>
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To see if the Town will vote to appropriate from insurance receipts reserved in accordance with Massachusetts General Laws Chapter 44, Section 53 the sum of \$45,194 (FORTY FIVE THOUSAND ONE HUNDRED NINETY FOUR) for repairs to the Roudenbush buildings located at 65 Main Street, 73 Main Street, and 170 Plain Road;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 8:	Appropriate from Sale of Cemetery Lots Receipts Reserved for Cemetery Improvements	<i>Cemetery Commission</i>
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To see if the Town will vote to appropriate from sale of cemetery lots receipts reserved in accordance with Massachusetts General Law Chapter 114, Section 15 the sum of \$75,000 (SEVENTY FIVE THOUSANDS DOLLARS) for care, improvements and embellishments, or the enlargement of the cemetery at Fairview and Pine Grove Cemeteries;

Or act in relation thereto.

Finance Committee recommend and Selectmen recommendation at Town Meeting

CAPITAL APPROPRIATIONS - FISCAL YEAR 2014**ARTICLE 9: Approve Capital Appropriations***Capital Planning Committee*

To see if the Town will appropriate by taxation, by transfer from available funds, by borrowing, or any combination thereof, the sum of \$4,135,665 (FOUR MILLION ONE HUNDRED THIRTY FIVE THOUSAND SIX HUNDRED SIXTY FIVE DOLLARS) to provide for the following capital requests:

DEPARTMENT	AMOUNT	PURPOSE
Town Manager	\$99,005	Town building security improvements
Technology	\$325,000	School computer replacement
Technology	\$34,000	Town computer replacement
Technology	\$40,000	Network upgrades
Technology	\$25,000	Server & storage replacements
Police	\$15,500	Five (5) portable radios
Fire	\$50,000	Four (4) thermal imaging units
Fire	\$13,160	Hose replacement
Schools	\$30,000	Courier van replacement
Schools	\$42,000	1-Ton truck replacement
Schools	\$75,000	Abbot intercom system
Schools	\$30,000	Blanchard intercom system
Schools	\$35,000	Robinson intercom system
Highway	\$70,000	Two (2) pickup trucks
Highway	\$110,000	Bobcat with trailer
Highway	\$220,000	4x4 Six-wheel plow truck
Highway	\$85,000	Swaploader Asphalt Patch Body
Highway	\$225,000	Main Street Road Design
Highway	\$250,000	Road Maintenance
Wastewater Management	\$100,000	Wastewater Treatment Plant Upgrades
Cemetery	\$13,000	Mower
Parks & Grounds	\$16,000	John Deere Tractor with loader
Parks & Grounds	\$13,000	Infield groomer
Water Enterprise	\$150,000	Standby generators at the Nutting Road and Depot Street pump stations
Water Enterprise	\$70,000	Disinfection equipment at the Nutting Road and Forge Village Road water treatment plants
Water Enterprise	\$75,000	Main Street water main replacement design
Water Enterprise	\$15,000	Water building security upgrades
Water Enterprise	\$400,000	Water system improvements on Graniteville Road from Main Street to Patriot Lane, including all costs incidental and related thereto
Water Enterprise	\$660,000	Water system improvements on Pleasant Street from Abbot Street to Pine Street, including all costs

Westford FY2015 Finance Committee Report

		incidental and related thereto
Stabilization	\$850,000	Capital Stabilization

Or act in relation thereto.

Finance Committee recommend and Selectmen recommendation at Town Meeting

ARTICLE 10: Nashoba Valley Technical High School MSBA Roof Project	<i>Nashoba Valley Technical High School Committee</i>
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To see if the Town will approve the sum of \$2,802,362 (TWO MILLION EIGHT HUNDRED TWO THOUSAND THREE SIXTY TWO DOLLARS) borrowing authorized by the Nashoba Valley Technical School District, for the purpose of paying costs of the Accelerated Roof Repair Project at the Nashoba Valley Technical High School, located at 100 Littleton Road, Westford Massachusetts, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program], and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the Nashoba Valley Technical School Committee. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) fifty-two point twenty six percent (52.26%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 11: Robinson School and Day School MSBA Project	<i>School Committee</i>
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To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; the sum of \$4,101,750 (FOUR MILLION ONE HUNDRED ONE THOUSAND SEVEN HUNDRED FIFTY DOLLARS) to be expended under the direction of the School Committee, in conjunction with management oversight by the Permanent Town Building Committee, for additional funds for completing the design, bidding and construction phases of two window and door replacement projects, including associated cost which consists of, but is not limited to, hazardous material removal/abatement/encapsulation as well as requirements as stipulated by the Massachusetts Energy Code, Architectural Access Board (ADA) and Massachusetts Building Code at the Colonel John Robinson School located at 60 Concord Road and the Norman E. Day School located at 75 East Prescott Street, and any related costs, which proposed repair projects would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program and for which the Town has applied for a school construction grant from the Massachusetts School Building Authority ("MSBA"). The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, any project costs the Town incurs in excess of any grant that may be approved by and received from the MSBA shall be the sole responsibility of the Town;

Or act in relation thereto.

Finance Committee recommend and Selectmen recommendation at Town Meeting

ARTICLE 12: Approve Fire Department Study to Determine Space and Functional Needs and Develop Plan to Optimize Service Delivery

Board Selectmen

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; the sum of \$50,000 (FIFTY THOUSAND DOLLARS) for professional services to conduct a study to determine the space and functional needs of the Fire Department; recommend concepts for reconfiguration or reconstruction of the center station; develop and evaluate alternatives to the current three fire station service model, including an examination of the need for, and recommended suitable locations of, a potential fourth fire station; recommend staffing and equipment utilization plans; and examine the feasibility of consolidating emergency communications operations. The study shall focus on improving response times and identifying the most beneficial and cost effective long-term solutions for both the current and future requirements of the Fire Department;

Or act in relation thereto.

Finance Committee recommend and Selectmen recommendation at Town Meeting

COMMUNITY PRESERVATION FUNDS

ARTICLE 13: Community Preservation Committee Recommendations

Community Preservation Committee

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2014 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2014 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2014; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, and community housing purposes, and further to appropriate from the Community Preservation Fund or borrow pursuant to [Massachusetts General Laws Chapter 44B, Section 11](#), or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

Finance Committee recommend and Selectmen recommendation at Town Meeting

FINANCIAL-FISCAL YEAR 2015

ARTICLE 14: Amend the Wage and Classification Plan

Town Manager

To see if the Town will vote to amend the Pay Classification Plan for non-unionized municipal employees, effective July 1, 2014;

Or act in relation thereto.

Finance Committee & Personnel Advisory Committee recommends; Selectmen recommendation at Town Meeting

ARTICLE 15: Authorize Revolving Funds*Town Manager*

To see if the Town will vote to authorize revolving funds for the Fiscal Year July 1, 2014 - June 30, 2015, under the provisions of [Massachusetts General Laws Chapter 44, Section 53E ½](#) for the following:

Revolving Account	Spending Authority	Revenue Source	Allowed Expenses	Expenditure Limits	Year End Balance
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	Board of Selectmen	Lease payment and other revenues from leased properties	Costs associated with maintenance, repairs and improvements to the leased properties	\$550,000	Available for expenditure next year
Recycling Revolving	Recycling Commission	Sale of bins	Purchase of recycling supplies	\$20,000	Available for expenditure next year
Recreation Field Maintenance	Recreation Commission	Field user fees/permits	Field maintenance, hiring of necessary personnel and consulting services	\$150,000	Available for expenditure next year
Senior Center Fitness Room	Council on Aging	Fees and gifts received for the Fitness Room	Fitness room maintenance supplies, equipment warranties, training, monitoring and purchase of replacement fitness equipment	\$75,000	Available for expenditure next year
Senior Center Programs	Council on Aging	Program fees	Costs associated for the operation of activities for Cameron to include supplies and wages	\$50,000	Available for expenditure next year
School Parking	School Department	Parking fees	Maintenance and expansion of parking facilities	\$30,000	Available for expenditure next year
School Bus/Transportation	School Department	User bus fees	Student transportation costs	\$618,723	Available for expenditure next year
East Boston Camps Maintenance	Conservation Commission	Revenue received for the lease, rental or licensing of camp facilities and donations received for the support of the East Boston Camps property	Costs associated for the operation and maintenance of the East Boston Camps property	\$50,000	Available for expenditure next year
Stormwater Revolving Fund	Planning Board	Peer review fees from applicants for stormwater management	Third party consultant review of stormwater management permits and/or construction inspection	\$20,000	Available for expenditure next year

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		permits			
Immunizations and Clinical Services	Board of Health	Fees received for immunizations and clinical services for the purpose of	costs of supplies and technical services for immunization and clinical programs	\$25,000	Available for expenditure next year

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 16: Approve Fiscal Year 2015 Operating Budget	<i>Town Manager</i>
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To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2014 through June 30, 2015, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee recommend and Selectmen recommendation at Town Meeting

Westford FY2015 Finance Committee Report

		FY 2013	FY 2014	FY 2015	FY 14/FY15	FY 14/FY15
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
GENERAL GOVERNMENT						
122	SELECTMEN					
	Personal Services	0	0	0		
	Expenses	29,110	19,806	25,176	5,370	27.1%
	TOTAL	29,110	19,806	25,176	5,370	27.1%
123	TOWN MANAGER					
	Personal Services	302,620	317,218	326,916	9,698	3.1%
	Expenses	29,473	33,258	33,560	302	0.9%
	TOTAL	332,093	350,476	360,476	10,000	2.9%
131	FINANCE COMMITTEE					
	Personal Services	0	0	0		
	Expenses	7,729	10,113	10,113	0	0.0%
	Reserve Fund	241,000	191,000	191,000	0	0.0%
	(Transfers out)	(214,732)	(9,000)	0	9,000	-100.0%
	TOTAL	33,997	192,113	201,113	9,000	4.7%
135	TOWN ACCOUNTANT					
	Personal Services	220,754	225,213	230,351	5,138	2.3%
	Expenses	41,186	36,360	45,160	8,800	24.2%
	TOTAL	261,940	261,573	275,511	13,938	5.3%
137	BUDGET DIRECTOR					
	Personal Services	76,798	79,278	81,104	1,826	2.3%
	Expenses	1,188	1,300	1,450	150	11.5%
	TOTAL	77,986	80,578	82,554	1,976	2.5%
141	BOARD OF ASSESSORS					
	Personal Services	212,771	214,369	217,287	2,918	1.4%
	Expenses	38,371	24,600	24,679	79	0.3%
	TOTAL	251,142	238,969	241,966	2,997	1.3%
145	TREASURER / COLLECTOR					
	Personal Services	229,828	251,787	222,529	(29,258)	-11.6%
	Expenses	36,191	45,805	45,805	0	0.0%
	TOTAL	266,019	297,592	268,334	(29,258)	-9.8%
151	LEGAL SERVICES					
	Personal Services	0	0	0		
	Expenses	319,421	263,500	290,000	26,500	10.1%
	TOTAL	319,421	263,500	290,000	26,500	10.1%
152	HUMAN RESOURCES					
	Personal Services	172,054	180,258	186,007	5,749	3.2%
	Expenses	21,882	28,000	24,600	(3,400)	-12.1%
	Compensation Reserve	100,000	200,000	678,913	478,913	239.5%
	Transfers out	(29,626)	(49,168)	0	49,168	-100.0%
	TOTAL	264,310	359,090	889,520	530,430	147.7%

Westford FY2015 Finance Committee Report

		FY 2013	FY 2014	FY 2015	FY 14/FY15	FY 14/FY15
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
155	TECHNOLOGY					
	Personal Services	359,218	366,034	372,157	6,123	1.7%
	Expenses	537,905	599,590	513,172	(86,418)	-14.4%
	TOTAL	897,123	965,624	885,329	(80,295)	-8.3%
161	TOWN CLERK					
	Personal Services	206,688	204,549	220,750	16,201	7.9%
	Expenses	21,803	21,916	24,491	2,575	11.8%
	TOTAL	228,491	226,465	245,241	18,776	8.3%
170	PERMITTING DEPARTMENT					
	Personal Services	144,931	183,904	196,523	12,619	6.9%
	Expenses	33,532	36,665	36,865	200	0.6%
	TOTAL	178,463	220,569	233,388	12,819	5.81%
171	CONSERVATION COMMISSION					
	Personal Services	78,136	80,623	83,194	2,571	3.2%
	Expenses	4,760	9,040	2,320	(6,720)	-74.3%
	TOTAL	82,896	89,663	85,514	(4,149)	-4.6%
175	PLANNING BOARD					
	Personal Services	60,148	78,194	69,112	(9,082)	-11.6%
	Expenses	11,660	17,536	18,235	699	4.0%
	TOTAL	71,808	95,730	87,347	(8,383)	-8.8%
176	ZONING BOARD OF APPEALS					
	Personal Services	0	0	0	0	
	Expenses	3,333	5,550	500	(5,050)	-91.0%
	TOTAL	3,333	5,550	500	(5,050)	-91.0%
192	TOWN HALL MAINTENANCE					
	Personal Services	44,703	37,544	46,423	8,879	23.7%
	Expenses	93,764	101,377	98,850	(2,527)	-2.5%
	TOTAL	138,467	138,921	145,273	6,352	4.6%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	0	39,699	40,949	1,250	3.2%
	Expenses	1,770	15,500	15,750	250	1.6%
	TOTAL	1,770	55,199	56,699	1,500	2.7%
TOTAL GENERAL GOVERNMENT		3,438,368	3,861,418	4,373,941	512,523	13.3%

Westford FY2015 Finance Committee Report

			FY 2015		
	FY 2013	FY 2014	TM & FINCOM	FY 14/FY15	FY 14/FY15
	ACTUAL	BUDGET	RECOMMEND	VARIANCE	% CHANGE
PUBLIC SAFETY					
210 POLICE DEPARTMENT					
Personal Services	4,104,032	4,366,558	4,410,121	43,563	1.0%
Expenses	468,131	589,725	650,004	60,279	10.2%
TOTAL	4,572,163	4,956,283	5,060,125	103,842	2.1%
220 FIRE DEPARTMENT					
Personal Services	2,662,668	2,726,451	2,735,187	8,736	0.3%
Expenses	262,689	241,928	290,714	48,786	20.2%
TOTAL	2,925,357	2,968,379	3,025,901	57,522	1.9%
241 BUILDING DEPARTMENT					
Personal Services	256,078	269,372	276,608	7,236	2.7%
Expenses	12,527	15,580	19,930	4,350	27.9%
TOTAL	268,605	284,952	296,538	11,586	4.1%
244 SEALER WGHTS/MEASURE					
Personal Services	0	0	0	0	
Expenses	3,000	5,000	5,000	0	0.0%
TOTAL	3,000	5,000	5,000	0	0.0%
291 EMERGENCY MANAGEMENT					
Personal Services	8,000	8,080	8,240	160	2.0%
Expenses	5,477	12,995	5,500	(7,495)	-57.7%
TOTAL	13,477	21,075	13,740	(7,335)	-34.8%
292 ANIMAL CONTROL					
Personal Services	61,487	61,793	61,803	10	0.0%
Expenses	3,080	6,150	6,050	(100)	-1.6%
TOTAL	64,567	67,943	67,853	(90)	-0.1%
294 TREE WARDEN					
Personal Services	2,000	2,020	2,060	40	2.0%
Expenses	32,282	32,650	50,000	17,350	53.1%
TOTAL	34,282	34,670	52,060	17,390	50.2%
TOTAL PUBLIC SAFETY	7,881,451	8,338,302	8,521,217	182,915	2.2%

Westford FY2015 Finance Committee Report

		FY 2013	FY 2014	FY 2015	FY 14/FY15	FY 14/FY15
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
EDUCATION						
WESTFORD PUBLIC						
300	SCHOOLS	47,290,332	49,251,566	51,355,160	2,103,594	4.3%
310	NASHOBA TECH	624,656	703,302	711,180	7,878	1.1%
TOTAL EDUCATION		47,914,988	49,954,868	52,066,340	2,111,472	4.2%
PUBLIC WORKS						
410	ENGINEERING DEPARTMENT					
	Personal Services	221,110	195,114	199,129	4,015	2.1%
	Expenses	6,842	14,910	14,910	0	0.0%
	TOTAL	227,952	210,024	214,039	4,015	1.9%
421	HIGHWAY DEPARTMENT					
	Personal Services	1,421,160	1,311,746	1,332,290	20,544	1.6%
	Expenses	1,301,059	1,092,944	1,181,258	88,314	8.1%
	TOTAL	2,722,219	2,404,690	2,513,548	108,858	4.5%
427	STORMWATER MANAGEMENT					
	Personal Services	0	0	0	0	
	Expenses	44,684	48,000	48,000	0	0.0%
	TOTAL	44,684	48,000	48,000	0	0.0%
432	RECYCLING					
	Personal Services	0	0	0	0	
	Expenses	236,270	247,450	266,356	18,906	7.6%
	TOTAL	236,270	247,450	266,356	18,906	7.6%
433	SOLID WASTE					
	Personal Services	0	0	0	0	
	Expenses	1,176,873	1,238,678	1,196,518	(42,160)	-3.4%
	TOTAL	1,176,873	1,238,678	1,196,518	(42,160)	-3.4%
440	SEWERAGE COLLECTION					
	Personal Services	0	0	0	0	
	Expenses	7,855	8,940	8,940	0	0.0%
	TOTAL	7,855	8,940	8,940	0	0.0%
442	WASTEWATER TREATMENT MANAGEMENT					
	Personal Services	0	0	0	0	
	Expenses	0	0	223,920	223,920	N/A
	TOTAL	0	0	223,920	223,920	N/A
491	CEMETERY DEPARTMENT					
	Personal Services	70,119	71,104	72,757	1,653	2.3%
	Expenses	19,751	21,441	22,634	1,193	5.6%
	TOTAL	89,870	92,545	95,391	2,846	3.1%
TOTAL PUBLIC WORKS		4,505,723	4,250,327	4,566,712	316,385	7.4%

Westford FY2015 Finance Committee Report

		FY 2013	FY 2014	FY 2015	FY 14/FY15	FY 14/FY15
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
HEALTH & HUMAN SERVICES						
510	BOARD OF HEALTH					
	Personal Services	361,525	374,415	377,237	2,822	0.8%
	Expenses	33,697	40,800	32,200	(8,600)	-21.1%
	TOTAL	395,222	415,215	409,437	(5,778)	-1.4%
540	SENIOR CENTER					
	Personal Services	119,696	124,165	124,953	788	0.6%
	Expenses	54,590	57,901	65,403	7,502	13.0%
	TOTAL	174,286	182,066	190,356	8,290	4.6%
541	COUNCIL ON AGING					
	Personal Services	209,555	223,755	232,594	8,839	4.0%
	Expenses	32,157	34,940	35,300	360	1.0%
	TOTAL	241,712	258,695	267,894	9,199	3.6%
543	VETERANS SERVICES					
	Personal Services	39,160	52,497	53,447	950	1.8%
	Expenses	80,326	82,450	145,800	63,350	76.8%
	TOTAL	119,486	134,947	199,247	64,300	47.7%
TOTAL HEALTH & HUMAN SERVICES		930,706	990,923	1,066,934	76,011	7.7%

		FY 2013	FY 2014	FY 2015	FY 14/FY15	FY 14/FY15
		ACTUAL	BUDGET	TM & FINCOM RECOMMEND	VARIANCE	% CHANGE
CULTURE & RECREATION						
610	LIBRARY					
	Personal Services	1,059,813	1,097,485	1,135,911	38,426	3.5%
	Expenses	332,571	354,528	345,887	(8,641)	-2.4%
	TOTAL	1,392,384	1,452,013	1,481,798	29,785	2.1%
630	RECREATION					
	Personal Services	219,991	223,040	225,099	2,059	0.9%
	Expenses	11,791	11,600	12,570	970	8.4%
	Offsets / Shared Costs	(232,057)	(232,667)	(237,669)	(5,002)	2.2%
	TOTAL	(275)	1,973	0	(1,973)	-100.0%
650	PARKS					
	Personal Services	258,369	262,819	266,467	3,648	1.4%
	Expenses	39,903	42,100	45,689	3,769	8.5%
	TOTAL	298,272	304,919	312,156	7,237	2.4%
660	LAND MANAGEMENT					
	Personal Services	0	0	0	0	
	Expenses	36,154	44,500	41,200	(3,300)	-7.4%
	TOTAL	36,154	44,500	41,200	(3,300)	-7.4%
670	HISTORICAL COMMISSION					
	Personal Services	0	0	0	0	
	Expenses	7,655	11,700	19,700	8,000	68.4%
	TOTAL	7,655	11,700	19,700	8,000	68.4%
TOTAL CULTURE & RECREATION		1,734,190	1,815,105	1,854,854	39,749	2.2%
DEBT SERVICE						
710	DEBT SERVICE					
	Principal & Interest	7,405,064	7,390,355	6,913,279	(477,076)	-6.5%
	TOTAL	7,405,064	7,390,355	6,913,279	(477,076)	-6.5%
TOTAL DEBT SERVICE		7,405,064	7,390,355	6,913,279	(477,076)	-6.5%

			FY 2015		
	FY 2013	FY 2014	TM & FINCOM	FY 14/FY15	FY 14/FY15
	ACTUAL	BUDGET	RECOMMEND	VARIANCE	% CHANGE
UNCLASSIFIED					
940	OTHERWISE UNCLASSIFIED				
Expenses	(663,123)	(825,427)	(936,824)	(111,397)	-13.5%
TOTAL	(663,123)	(825,427)	(936,824)	(111,397)	-13.5%
945	EMPLOYEE BENEFITS & MISCELLANEOUS				
Expenses	12,965,186	15,557,668	15,568,612	10,944	0.1%
TOTAL	12,965,186	15,557,668	15,568,612	10,944	0.1%
TOTAL UNCLASSIFIED	12,302,063	14,732,241	14,631,788	(100,453)	-0.7%
TOTAL GENERAL FUND	86,112,552	91,333,539	93,995,065	2,661,526	2.9 %
COMMUNITY PRESERVATION FUND					
240	COMMUNITY PRESERVATION				
Personal Services	2,767	9,000	9,000	0	0.0%
Expenses	3,890	6,000	6,000	0	0.0%
Principal & Interest	876,266	874,861	872,023	(2,838)	-0.3%
TOTAL	882,923	889,861	887,023	(2,838)	-0.3%
WATER ENTERPRISE FUND					
600	WATER ENTERPRISE				
Personal Services	959,944	1,101,454	1,138,880	37,426	3.4%
Expenses	1,278,588	1,632,774	2,364,618	731,844	44.8%
Reserve Fund		250,000	250,000	0	0%
Capital	857,196	956,386	1,020,707	64,321	6.7%
TOTAL	3,095,728	3,940,614	4,774,205	833,591	21.2%
RECREATION ENTERPRISE FUND					
630	RECREATION ENTERPRISE				
Personal Services	898,118	913,506	943,494	29,988	3.3%
Expenses	243,688	304,218	318,579	14,361	4.7%
TOTAL	1,141,806	1,217,724	1,262,073	44,349	3.6%
AMBULANCE ENTERPRISE FUND					
640	AMBULANCE ENTERPRISE				
Personal Services	590,502	658,782	654,686	(4,096)	-0.6%
Expenses	329,954	394,659	477,337	82,678	21.0%
TOTAL	920,456	1,053,441	1,132,023	78,582	7.5%
TOTAL OPERATING BUDGET	92,153,464	98,435,179	102,050,389	3,615,210	3.67%

ARTICLE 17: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance	<i>Board of Selectmen</i>
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To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [Massachusetts General Laws Chapter 90](#);

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 18: Approve Economic Development Incentive Program Project – Cynosure, Inc.	<i>Board of Selectmen</i>
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To see if the Town will vote to approve the application for the Economic Development Incentive Program (EDIP) Local Incentive Program, and approve the Tax Increment Financing (TIF) Agreement between the Town and Cynosure, Inc. to be included in said application, substantially in the form as is on file with the Town Clerk and posted on the Town web site at least 14 days before Town Meeting as required by Chapter 51 of the General Bylaws (the "TIF Agreement"), pursuant to Massachusetts General Laws Chapter 23A and Chapter 40 Section 59; and to authorize the Board of Selectmen to submit a TIF Plan, designate a TIF Zone and an Economic Opportunity Area at 3-5 Carlisle Road (Map 17 Parcel 80), and make applications to the Massachusetts Economic Assistance Coordinating Council relating to the project as described in the TIF Agreement and to take such other actions as may be necessary to obtain approval of the TIF Plan, TIF Zone, the Economic Opportunity Area and to implement the TIF Agreement;

Or act in relation thereto.

Finance Committee recommendation at Town Meeting and Selectmen recommend

ARTICLE 19: Accept Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as Amended by Chapter 126 of the Acts of 1988 Related to Property Tax Exemption Increase by 100% for the Blind, Elderly and Disabled Veterans	<i>Board of Assessors</i>
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To see if the Town will vote to accept the provisions of [Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988](#), by providing for additional property exemptions for qualified residents who may be blind, elderly, surviving spouses or minors, or who are disabled veterans, and to continue the present percentage increase of 100%;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ADMINISTRATIVE

ARTICLE 20: Authorize Library Trustees to Pursue and Accept State Grants	<i>Board of Library Trustees</i>
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To see if the Town will vote to grant the Trustees of the J. V. Fletcher Public Library the authority to apply for, accept, and expend any state grants which may be available for a feasibility study for the current and future needs of the J. V. Fletcher Public Library;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 21: Authorize Amendment to Contract for Solid Waste Collection and Transportation

Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen to enter an Amendment to the Service Agreement between the Town of Westford and Acme Waste Services Inc. with an effective date of July 1, 2010, for the collection and transportation of solid waste, said amendment extends the term of the Service Agreement from five years to eight years so that the Service Agreement will expire on June 30, 2018, on such terms and conditions as the Board of Selectmen determine to be in the best interests of the Town;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 22: Authorize Board of Selectmen to Accept Easements

Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen, during Fiscal Year 2015, to accept any and all easements for sidewalk, drainage, or other utility purposes, as they may deem in the Town's best interests;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 23: Establish Annual Fee for the Licensing of Dogs

Board of Selectmen

To see if the Town will vote to establish the annual fee for the licensing of dogs in the following amounts: \$15 for each spayed or neutered dog and \$20 for each intact dog;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 24: World Flag Resolution

Citizen Petition

WHEREAS:

The World Flag is intended to heighten awareness of the responsibility of all people to manage global resources in a sustainable way, regardless of an individual's country of origin, cultural background, spoken language, or religion and,

WHEREAS:

The world's ecosystem knows no sovereignty; we share the resources of the Earth with other living things that rely on us to preserve these resources; when we care for the world's land, water and air in responsible ways, we take steps to preserving our beautiful planet and,

WHEREAS:

The World flag has been designed and patented by a Westford resident Dr. Chaitanya Hiremath to represent two unique characteristics about planet Earth, the environment and the

richness of life, which are interconnected in an intricate and a fragile way; the universal symbol serves as a reminder of our individual and our collective responsibilities and,

WHEREAS:

The World Flag was born in Westford, first released on April 14, 2011 during the World Fest Event at the Crisafulli School and,

WHEREAS:

SEALOEARTH (pronounced as, seal-o-earth), which stands for “Serene Environment And Life On Earth”, is a Westford-grown 501c3 non-profit organization now with a global presence and its vision is a world in which all people participate in the stewardship of planet Earth,

THEREFORE BE IT RESOLVED:

That the voters of Westford adopt this World Flag and show their support for the flying of the World Flag at the Crisafulli School and on Earth Day on the Westford Common.

Or act in relation thereto.

Selectmen recommendation at Town Meeting

ARTICLE 25: Authorize Board of Selectmen and Historical Commission to Grant Preservation Restriction on the Town Museum and Cottage Buildings Located at 2-4 Boston Road

*Board of
Selectmen*

To see if the Town will vote to authorize the Board of Selectmen and the Westford Historic Commission to grant a perpetual historic preservation restriction, pursuant to the provisions of G.L. Chapter 184, Sections 31-32, encumbering certain property and the buildings thereon, located at 2-4 Boston Road, shown on Assessor’s Map 55 as Lot 13, and described in a deed recorded with the Middlesex North Registry of Deeds in Book 558, Page 227, Westford, said restriction to be upon the land, the exterior and interior of the building known as the Westford Museum and on the exterior only of the building known as the Fire Department Cottage, to the Commonwealth of Massachusetts, by and through the Massachusetts Historical Commission, on such terms and conditions, and for such consideration, as the Board of Selectmen deems appropriate;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

GENERAL BYLAW AMENDMENTS

ARTICLE 26: Amend Chapter 61: Hazardous Materials Storage Bylaw
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Board of Health

To see if the Town will vote to amend General Bylaw Chapter 61: Hazardous Materials Storage, as set forth in the hand-out on file at the office of the Town Clerk and also available in the Health Department office;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 27: Amend Chapter 22: Finance Committee
--

*Finance
Committee*

To see if the Town will vote to amend General Bylaw Chapter 22 to allow 60 days for the Town Manager to produce financial reports after the close of the fiscal year;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 28: Amend Chapter 124: Marijuana Bylaw	<i>Board of Selectmen</i>
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To see if the Town will vote to amend General Bylaw Chapter 124 to include a reference to the Humanitarian Medical Use of Marijuana Act;

Or act in relation thereto.

Selectmen recommendation at Town Meeting

ARTICLE 29: Adopt New General Bylaw Chapter 170: TBD	<i>Board of Selectmen</i>
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That the Town adopt a new General Bylaw Chapter 170 to rename the town owned parcels of land now known as Stepinski and East Boston Camps with new names reflecting the Town of Westford ownership of this property;

Or act in relation thereto.

Selectmen recommendation at Town Meeting

ZONING BYLAW AMENDMENTS

ARTICLE 30: Amend Zoning Bylaw Sections 2, 6, 8 and 10 to Establish a Medical Marijuana Overlay District	<i>Planning Board</i>
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To see if the Town will vote to amend subsection 2.1.1 to include a reference to the Medical Marijuana Overlay District (MMOD), to delete Section 6.6 in its entirety – Temporary Moratorium on Medical Marijuana Treatment Centers, to create a new subsection 8.6, Medical Marijuana Overlay District and to amend Section 10.2, Definitions, to add definitions related to MMOD;

Or act in relation thereto.

Finance Committee, Selectmen, and Planning Board recommendation at Town Meeting

ARTICLE 31: Amend Zoning Bylaw Section 8.2, the Floodplain Overlay District	<i>Planning Board</i>
--	-----------------------

To see if the Town will vote to amend Section 8.2, to update references to the State Building Code, to update map references to the Middlesex County Flood Insurance Rate Maps (FIRM), and to correctly reference a requirement of the Code of Federal Regulations;

Or act in relation thereto.

Selectmen and Planning Board recommendation at Town Meeting

STREET ACCEPTANCES

ARTICLE 32: Accept Hidden Valley Road, Musket Lane, and Sawmill Road as Public Ways	<i>Board of Selectmen</i>
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To see if the Town will vote to accept the layout of Hidden Valley Road, Musket Lane, and Sawmill Road as Town public ways pursuant to [Massachusetts General Laws Chapter 82](#);

Or act in relation thereto.

Finance Committee and Selectmen recommend

CARE AND CUSTODY OF TOWN LAND

ARTICLE 33: Transfer Custody of Parcel on Briarwood Drive from the Tax Possession Sale Committee to the Board of Selectmen	<i>Board of Selectmen</i>
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To see if the Town will vote to transfer the care, custody, control and management of the following parcels of Assessors' Map 45, Parcel 83.20, located on Briarwood Drive from the Tax Possession Sale Committee presently held for the purpose of tax title sale to the Board of Selectmen for general municipal purposes;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 34: Transfer Custody of Parcel on Flagg Road from the Tax Possession Sale Committee to the Conservation Commission	<i>Conservation Commission</i>
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To see if the Town will vote to transfer the care, custody, control and management of the following parcels of Assessors' Map 21, Parcel 14, located on Flagg Road from the Tax Possession Sale Committee presently held for the purpose of tax title sale to the Conservation Commission to be held for conservation purposes;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

ARTICLE 35: PLACEHOLDER - Transfer Custody of Parcel on Hildreth Street from the Tax Possession Sale Committee to the Conservation Commission	<i>Conservation Commission</i>
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To see if the Town will vote to transfer the care, custody, control and management of the following parcels of Assessors' Map 21, Parcel 103, located on Hildreth Street from the Tax Possession Sale Committee presently held for the purpose of tax title sale to the Conservation Commission to be held for conservation purposes;

Or act in relation thereto.

Finance Committee and Selectmen recommendation at Town Meeting

And you, Constable, are directed to serve this warrant by posting a true and attested copy thereof at the Town Hall, Library and at each Post Office in said Town of Westford at least fourteen (14) days prior to the time of holding said meeting.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the
Town Clerk, at the
time and place of holding the meeting aforesaid.

Given under our hands this _____ day of _____ in the Year of
our Lord 2014.

Andrea Peraner-Sweet (Chair)

Jim Sullivan (Vice-Chair)

Scott Hazelton (Clerk)

Kelly Ross

Valerie Wormell

**A TRUE COPY
ATTEST:**

Constable of Westford

DATE:

**I HEREBY CERTIFY THAT I HAVE SERVED THE FOREGOING WARRANT BY POSTING A TRUE
AND ATTESTED COPY THEREOF AT THE TOWN HALL, LIBRARY AND AT EACH POST OFFICE
IN THE SAID TOWN OF WESTFORD AT LEAST FOURTEEN DAYS PRIOR TO THE TIME OF
HOLDING SAID MEETING.**



Westford Annual Town Meeting 2014

Article 32

Accept Hidden Valley Road,
Musket Lane, and Sawmill Road
as Public Ways

Article 33

Transfer Custody of Parcel on
Briarwood Drive (45-83-20) from
Tax Possession Sale Committee
to the Board of Selectmen

Article 34

Transfer Custody of Parcel on
Flagg Rd (21-14) from
Tax Possession Sale Committee
to the Conservation Commission

Article 35

Transfer Custody of Parcel on
Hildreth St. (21-103) from
Tax Possession Sale Committee
to the Conservation Commission

Article 30

Amend Zoning Bylaw to
Establish a Medical
Marijuana Overlay District
(southern zone)

Article 30
Amend Zoning Bylaw
to Establish a Medical
Marijuana Overlay
District (northern zone)

Article 24
Report from East Boston
Camps and Stepinski
Name Study Committee

Article 26
Grant Preservation Restriction on the
Town Museum and Cottage Buildings
2 & 4 Boston Road

Article 18
Approve Economic
Development Incentive
Program Project
Cynosure, Inc.

For more mapping information go to:
www.westfordma.gov/gis

Town of
Westford, MA
Geographic Information
System

Salary range adjustment of 2% effective 7/1/14 subject to Board of Selectmen approval.

<p style="text-align: center;">Town of Westford Draft PAY CLASSIFICATION PLAN Effective July 1, 2014</p>
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	\$112,974	\$120,739	\$128,503
9	\$78,973	\$95,974	\$112,974
8	\$72,449	\$88,046	\$103,643
7	\$66,468	\$80,777	\$95,085
6	\$60,978	\$74,106	\$87,233
5	\$55,945	\$67,989	\$80,032
4	\$49,950	\$60,704	\$71,458
3	\$44,599	\$54,199	\$63,799
2	\$39,819	\$48,391	\$56,963
1	\$35,554	\$43,208	\$50,862

BAND	POSITION TITLE
10	Fire Chief
10	Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
7	Director of Human Resources
7	Director of Parks, Recreation & Cemeteries
7	Highway Superintendent
7	Library Director
7	Town Engineer
7	Water Superintendent
6	Budget Director
6	Building Commissioner
6	Director of Environmental Services
6	Director of Health Care Services
6	Principal Assessor
6	Town Accountant
6	Treasurer/Collector
6	Water Operations Manager
5	Assistant Town Engineer
5	Director of Elder Services
5	Town Clerk
5	Business Manager, Water Department

BAND	POSITION TITLE
4	Assistant Library Director
4	Compliance Manager/Water Department
4	Finance & Budget Analyst
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Public Health Nurse
3	Senior Librarian
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
1	Activities Coordinator
1	Administrative Assistant
1	Elder Outreach Coordinator
1	Planner 1

HOURLY CLASS **	MIN	MAX
Auxiliary Firefighter	N/A	11.57
Library Bookmobile Driver	14.78	18.69
Library Page	8.53	9.36
COA Lead Van Driver	14.78	18.69
COA Van Driver	9.39	16.38
Evening Supervisor/Senior Center	13.65	18.20
Senior Volunteer Worker	11.39	15.19
Student Intern I	10.24	12.85
Student Intern II	10.24	11.66
Student Intern III	11.39	12.84
Receptionist	12.51	14.02
Registrar	11.39	15.19

* Further hourly wages for temporary or seasonal employees will be compatible to, but not greater than, the wage rate provided non-contract employees.

Glossary

Appropriation: An authorization by Town Meeting to spend money.

Assessed valuation: The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

Budget: A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

Capital outlay exclusion: A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry sheet: A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. It is called the Cherry Sheet because it was originally printed on cherry-colored paper.

Close outs: Unspent appropriations and actual revenues above budgeted revenues closed at year-end to fund balance, which is used in the calculation of free cash.

Debt exclusion: A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

Debt service: Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

Encumbrance: Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise funds: An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water and Ambulance are enterprise funds.

Excluded debt: Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

Expenditure: The spending of money by the Town for programs within its approved operating budget.

Foundation budget: The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

Fiscal year: A 12-month period, starting July 1, to that the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

Free cash: A dollar value, certified by the state usually in late summer, which represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

Full-time equivalent (FTE) employee: A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time

equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40-hour workweek standard, one employee working a 20-hour week and one employee working a 40-hour week would equal 1.5 FTEs.

General fund: The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

GIS: Geographical Information System.

Indirect costs: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

Local receipts: Collections made by the various Town departments that are not voted by the Town to offset the appropriations of a specific Town department.

Minimum recommended reserves: An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

New growth: Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Non-excluded debt: Debt for which the payments are not excluded from the limits set by Proposition 2½.

Operating budget: The plan of proposed spending for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

Overlay account: An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

Overlay surplus: Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override: A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

Proposition 2½: An initiative law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

Reserve fund: An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

Revolving fund: Moneys, usually derived from fees that may be used by a Town department for special use without Town Meeting appropriation.

Stabilization fund: Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for capital improvements and unforeseen circumstances. It requires a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure.

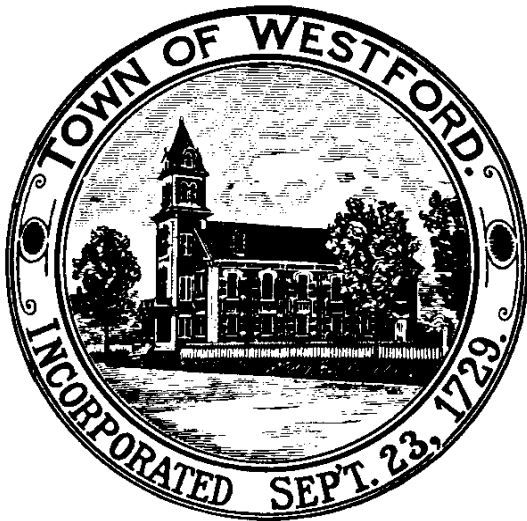
Warrant: A list of items to be acted on by Town Meeting.

NOTES

Town of Westford
55 Main Street
Westford, MA 01886

Presorted Standard
U.S. POSTAGE
PAID

Westford, MA 01886
Permit No. 12



COME TO
TOWN MEETING
AND MAKE YOUR VOICE
HEARD

SATURDAY, MARCH 22,
2014
10:00 AM
ABBOT ELEMENTARY
SCHOOL